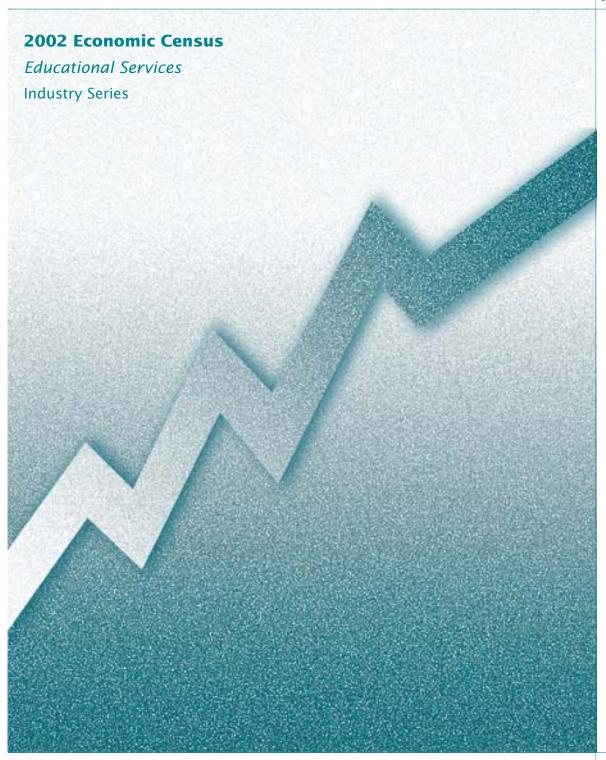
Educational Services (Except Elementary and Secondary Schools, and Colleges and Universities): 2002

Issued July 2004

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2002 Economic Census

Educational Services
Industry Series





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-- Not applicable for this report.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in "2" and "7".

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the federal government use the data to monitor economic activity and to assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, villages, and boroughs. Respondents were required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from administrative sources is used as a basis for coding.

AVAILABILITY OF ADDITIONAL DATA

All results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs and digital versatile discs (CD-ROMs and DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart

from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated, providing comparable census data across economic sectors and using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to federal income tax, and separately, of firms that are exempt from federal income tax under provisions of the Internal Revenue

Many of the "kinds of business" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

Exclusions. The economic census does not include the following industries: NAICS 6111, Elementary and Secondary Schools, NAICS 6112, Junior Colleges, and NAICS 6113, Colleges, Universities, and Professional Schools. Further, government-owned establishments in covered industries, such as a government-operated trade school, are also not included.

The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve educational service establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These "nonemployers," typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in *Nonemployer Statistics*. The contribution of nonemployers, relatively large for this sector, may be examined at www.census.gov/nonemployerimpact.

Definitions. Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

REPORTS

The following reports provide statistics on this sector.

Industry Series. There is one report for all covered industries in this sector. The report presents, by kind of business for the United States, general statistics for establishments of firms with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

Geographic Area Series. There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

Subject Series:

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- Establishment and Firm Size (Including Legal Form of Organization). This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

ZIP Code Statistics. This report presents data for establishments of firms with payroll by United States ZIP Code.

Other reports. Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics, Comparative Statistics, Bridge Between 2002 NAICS and 1997 NAICS, Business Expenses*, and the Survey of Business Owners reports.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Maps are available at www.census.gov/econ2002maps. Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
 - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.

- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.

5. Economic places.

- a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
- b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
- c. Townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 2000 Census of Population).
- d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

These tables for 2002 include educational establishments that primarily serve other establishments of the same enterprise. These "enterprise support" establishments were not included in data for the educational services sector in 1997, but were instead included in the "Other auxiliary establishments" kind-of-business category in the "Auxiliaries, Excluding Corporate, Subsidiary, and Regional Managing Offices" reports.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data. Data presented in the Miscellaneous Subjects and Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data, as by the percentages shown in the tables. Precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors. More information on the reliability of the data is included in Appendix C, Methodology.

DISCLOSURE

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas. Both of these programs include data for private schools in NAICS 6111, 6112, and 6113, excluded from economic census reports.

CONTACTS FOR DATA USERS

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or scb@census.gov.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- b 20 to 99 employees
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees g
- h 2,500 to 4,999 employees
- 5,000 to 9,999 employees
- 10,000 to 24,999 employees
- k 25,000 to 49,999 employees П 50,000 to 99,999 employees
- 100,000 employees or more

Revised r

Represents zero (page image/print only) Consolidated city Independent city

(CC) (IC)

Table 1. Summary Statistics for the United States: 2002

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	Tot the treatment of enterprise support establishments in t				,		Paid	Percent o	of receipts/
2002 NAICS code	Tax status and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ALL ESTABLISHMENTS								
61	Educational services	49 704	30 754 109	N	10 122 605	2 425 445	431 348	22.2	14.8
611		49 704	30 754 109	N	10 122 605	2 425 445	431 348	22.2	14.8
6114	Business schools and computer and management training	8 004	7 338 058	N	2 633 756	650 562	65 899	21.0	15.9
61141		488	526 629	N	193 823	46 044	8 262	16.6	19.2
611410	Business and secretarial schools	488	526 629	Ň	193 823	46 044	8 262	16.6	19.2
61142	Computer training	2 975	2 877 337	N	1 158 605	293 364	27 587	19.9	20.2
611420		2 975	2 877 337	N	1 158 605	293 364	27 587	19.9	20.2
61143	Professional and management development training	4 541	3 934 092	N	1 281 328	311 154	30 050	22.4	12.2
611430	Professional and management development training	4 541	3 934 092	N	1 281 328	311 154	30 050	22.4	12.2
6115	Technical and trade schools	7 284	7 549 991	N	2 475 148	589 240	92 625	17.8	14.5
61151		7 284	7 549 991	N	2 475 148	589 240	92 625	17.8	14.5
611511 611512 611513	Beauty and cosmetology schools Flight training	1 554 1 002 1 405	747 276 1 757 378 926 342	N N N	249 222 503 916 296 723	56 124 122 807	11 088 16 285 14 543	23.7 15.7 23.5	9.3 13.6
611519	Apprenticeship trainingOther technical and trade schools	3 323	4 118 995	N	1 425 287	72 347 337 962	50 709	16.3	14.5 15.8
6116	Other schools and instruction	29 524	9 852 520	N	3 365 745	794 521	224 368	31.1	15.6
61161		9 200	2 268 866	N	746 289	182 518	61 028	33.4	10.9
611610		9 200	2 268 866	N	746 289	182 518	61 028	33.4	10.9
61162	Sports and recreation instruction	9 076	2 413 333	N	739 515	165 863	54 780	40.7	12.2
611620		9 076	2 413 333	N	739 515	165 863	54 780	40.7	12.2
61163	Language schools	1 072	524 288	N	198 435	48 658	13 525	18.6	18.9
611630		1 072	524 288	N	198 435	48 658	13 525	18.6	18.9
61169	All other schools and instruction Exam preparation and tutoring	10 176	4 646 033	N	1 681 506	397 482	95 035	26.3	19.3
611691		5 052	1 988 407	N	766 437	181 195	54 085	24.2	21.8
611692	Automobile driving schools	2 027	526 356	N	196 605	45 018	13 285	37.8	12.8
611699		3 097	2 131 270	N	718 464	171 269	27 665	25.5	18.7
6117	Educational support services	4 892	6 013 540	N	1 647 956	391 122	48 456	14.6	12.7
61171	Educational support services	4 892	6 013 540	N	1 647 956	391 122	48 456	14.6	12.7
611710		4 892	6 013 540	N	1 647 956	391 122	48 456	14.6	12.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	11 697	8 992 550	8 161 360	2 697 265	653 292	119 992	17.5	13.0
611		11 697	8 992 550	8 161 360	2 697 265	653 292	119 992	17.5	13.0
6114	Business schools and computer and management training	1 165	942 325	871 813	311 570	75 774	9 180	19.4	10.1
61141		75	49 144	45 375	20 375	4 870	837	16.7	7.9
611410	Business and secretarial schools	75	49 144	45 375	20 375	4 870	837	16.7	7.9
61142	Computer training	237	107 328	94 993	40 287	9 425	1 341	30.6	20.0
611420		237	107 328	94 993	40 287	9 425	1 341	30.6	20.0
61143	Professional and management development training	853	785 853	731 445	250 908	61 479	7 002	18.1	8.9
611430	Professional and management development training	853	785 853	731 445	250 908	61 479	7 002	18.1	8.9
6115	Technical and trade schools	1 982	1 632 131	1 445 544	556 706	134 673	25 517	22.3	16.0
61151		1 982	1 632 131	1 445 544	556 706	134 673	25 517	22.3	16.0
611511	Beauty and cosmetology schools	74	37 001	31 808	13 834	3 256	706	7.5	21.8
611512		65	62 670	57 100	20 828	5 263	1 039	20.1	53.6
611513		1 202	834 294	701 288	267 099	65 607	13 273	22.2	14.6
611519	Other technical and trade schools	641	698 166	655 348	254 945	60 547	10 499	23.5	13.9
6116	Other schools and instruction. Fine arts schools Fine arts schools	6 981	2 720 279	2 439 674	1 016 209	244 927	62 196	25.2	15.7
61161		1 934	744 080	671 490	282 553	68 641	19 153	21.4	10.2
611610		1 934	744 080	671 490	282 553	68 641	19 153	21.4	10.2
61162	Sports and recreation instruction	1 659	399 426	349 864	135 931	31 982	10 673	36.8	14.9
611620		1 659	399 426	349 864	135 931	31 982	10 673	36.8	14.9
61163	Language schools	385	135 268	114 373	59 191	14 410	5 298	24.3	14.2
611630		385	135 268	114 373	59 191	14 410	5 298	24.3	14.2
61169	All other schools and instruction Exam preparation and tutoring	3 003	1 441 505	1 303 947	538 534	129 894	27 072	24.0	19.0
611691		1 295	373 883	341 547	170 508	41 856	10 877	33.1	15.9
611692 611699	Automobile driving schools	193	66 850	57 462	22 313	5 469	1 528	16.6	34.0
6117	instruction Educational support services	1 515 1 569	1 000 772 3 697 815	904 938 3 404 329	345 713 812 780	82 569 197 918	14 667 23 099	21.1 9.2	19.1 10.3
61171 611710	Educational support services	1 569 1 569	3 697 815 3 697 815	3 404 329 3 404 329	812 780 812 780	197 918 197 918	23 099 23 099	9.2 9.2 9.2	10.3 10.3

Table 1. Summary Statistics for the United States: 2002—Con.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

•	· ··				•				
							Paid	Percent o	f receipts/
2002 NAICS code	Tax status and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61 611 6114	Educational services	38 007 38 007	21 761 559 21 761 559	N N	7 425 340 7 425 340	1 772 153 1 772 153	311 356 311 356	24.1 24.1	15.6 15.6
61141 611410	training	6 839 413 413	6 395 733 477 485 477 485	N N N	2 322 186 173 448 173 448	574 788 41 174 41 174	56 719 7 425 7 425	21.3 16.5 16.5	16.7 20.4 20.4
61142 611420	Computer training	2 738 2 738	2 770 009 2 770 009	N N	1 118 318 1 118 318	283 939 283 939	26 246 26 246	19.5 19.5	20.2 20.2
61143	Professional and management development training	3 688	3 148 239	N	1 030 420	249 675	23 048	23.5	13.0
611430	Professional and management development training	3 688	3 148 239	N	1 030 420	249 675	23 048	23.5	13.0
6115 61151 611511 611512 611513 611519	Technical and trade schools Technical and trade schools Beauty and cosmetology schools Flight training Apprenticeship training Other technical and trade schools.	5 302 5 302 1 480 937 203 2 682	5 917 860 5 917 860 710 275 1 694 708 92 048 3 420 829	N N N N N	1 918 442 1 918 442 235 388 483 088 29 624 1 170 342	454 567 454 567 52 868 117 544 6 740 277 415	67 108 67 108 10 382 15 246 1 270 40 210	16.5 16.5 24.6 15.5 36.1 14.9	14.1 14.1 8.6 12.1 13.4 16.2
6116 61161 611610	Other schools and instruction	22 543 7 266 7 266	7 132 241 1 524 786 1 524 786	N N N	2 349 536 463 736 463 736	549 594 113 877 113 877	162 172 41 875 41 875	33.3 39.2 39.2	15.6 11.2 11.2
61162 611620	Sports and recreation instruction	7 417 7 417	2 013 907 2 013 907	N N	603 584 603 584	133 881 133 881	44 107 44 107	41.4 41.4	11.7 11.7
61163 611630	Language schools	687 687	389 020 389 020	N N	139 244 139 244	34 248 34 248	8 227 8 227	16.6 16.6	20.5 20.5
61169 611691 611692 611699	All other schools and instruction Exam preparation and tutoring Automobile driving schools All other miscellaneous schools and	7 173 3 757 1 834	3 204 528 1 614 524 459 506	N N N	1 142 972 595 929 174 292	267 588 139 339 39 549	67 963 43 208 11 757	27.4 22.1 40.9	19.5 23.2 9.7
	instruction	1 582	1 130 498	N	372 751	88 700	12 998	29.5	18.3
6117 61171 611710	Educational support services	3 323 3 323 3 323	2 315 725 2 315 725 2 315 725	N N N	835 176 835 176 835 176	193 204 193 204 193 204	25 357 25 357 25 357	23.1 23.1 23.1	16.4 16.4 16.4

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 2. Comparative Statistics for the United States (1997 NAICS Basis): 2002 and 1997

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 and 1997 Economic Censuses. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

Introductor	y text for an explanation of the treatment of enterprise support establishments in the 2002 Econ-	ornic Cerisus compared	to the 1997 Economic C	ensusj	
1997 NAICS code	Tax status and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	ALL ESTABLISHMENTS				
61	Educational services	49 704	30 754 109	10 122 605	431 348
611	1997	40 936 49 704	20 439 028 30 754 109	6 364 527 10 122 605	321 073 431 348
6114	Business schools and computer and management training	40 936 8 004	20 439 028 7 338 058	6 364 527 2 633 756	321 073 65 899
61141	Business and secretarial schools	6 575 488	5 553 394 526 629	1 830 452 193 823	58 644 8 262
611410	Business and secretarial schools	619 488 619	583 585 526 629 583 585	226 894 193 823 226 894	11 532 8 262 11 532
61142	Computer training	2 975 2 840	2 877 337	1 158 605	27 587
611420	1997 Computer training	2 840 2 975 2 840	2 545 603 2 877 337 2 545 603	979 182 1 158 605 979 182	29 234 27 587 29 234
61143	Professional and management development training	4 541 3 116	3 934 092	1 281 328	30 050
611430	1997 Professional and management development training	4 541 3 116	2 424 206 3 934 092 2 424 206	624 376 1 281 328 624 376	17 878 30 050 17 878
6115	Technical and trade schools	7 284	7 549 991	2 475 148	92 625
61151	Technical and trade schools	6 846 7 284 6 846	4 428 640 7 549 991 4 428 640	1 412 176 2 475 148 1 412 176	67 477 92 625 67 477
611511	Beauty and cosmetology schools	1 554 1 807	747 276 D	249 222 D	11 088
611512	Flight training	1 002 894	1 757 378	503 916	16 285
611513	Apprenticeship training	1 405 1 157	926 342 422 354	296 723 140 212	14 543 7 497
611519	Other technical and trade schools	3 323 2 988	4 118 995 2 605 016	1 425 287 842 860	50 709 36 830
6116	Other schools and instruction	29 524 23 764	9 852 520 7 126 679	3 365 745 2 243 340	224 368 165 351
61161	Fine arts schools	9 200 7 254	2 268 866 1 342 535	746 289 418 132	61 028 43 252
611610	Fine arts schools	9 200 7 254	2 268 866 1 342 535	746 289 418 132	61 028 43 252
61162	Sports and recreation instruction	9 076 6 423	2 413 333 1 426 264	739 515 421 600	54 780 37 547
611620	Sports and recreation instruction	9 076 6 423	2 413 333 1 426 264	739 515 421 600	54 780 37 547
61163	Language schools	1 072	524 288 488 568	198 435 152 318	13 525 11 836
611630	Language schools	854 1 072 854	524 288 488 568	198 435 152 318	11 836 13 525 11 836
61169	All other schools and instruction	10 176	4 646 033	1 681 506	95 035 70 716
611691	Exam preparation and tutoring	9 233 5 052	3 869 312 1 988 407 815 372	1 251 290 766 437 291 124	72 716 54 085
611692	Automobile driving schools 1997	2 630 2 027 1 719	526 356 361 819	196 605 124 565	22 664 13 285 9 713
611699	All other miscellaneous schools and instruction	3 097 4 884	2 131 270 2 692 121	718 464 835 601	27 665 40 339
6117	Educational support services	4 892 3 751	6 013 540 3 330 315	1 647 956 878 559	48 456 29 601
61171	Educational support services	4 892 3 751	6 013 540 3 330 315	1 647 956 878 559	48 456 29 601
611710	Educational support services	4 892 3 751	6 013 540 3 330 315	1 647 956 878 559	48 456 29 601
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				
61	Educational services	11 697 7 153	8 992 550 5 505 710	2 697 265 1 461 479	119 992 72 388
611	Educational services	11 697 7 153	8 992 550 5 505 710	2 697 265 1 461 479	119 992 72 388
6114	Business schools and computer and management training	1 165 519	942 325 650 920	311 570 141 716	9 180 4 783
61141	Business and secretarial schools	75 38 75	49 144 29 541	20 375 13 594	837 631
611410	Business and secretarial schools	75 38	49 144 29 541	20 375 13 594	837 631
61142	Computer training	237 55	107 328 33 424	40 287 8 904	1 341 386
611420	Computer training	237 55	107 328 33 424	40 287 8 904	1 341 386
61143	Professional and management development training	853 426	785 853 587 955	250 908 119 218	7 002 3 766
611430	Professional and management development training	853 426	785 853 587 955	250 908 119 218	7 002 3 766
6115	Technical and trade schools	1 982 1 381	1 632 131 963 547	556 706 251 151	25 517 13 167
61151	Technical and trade schools	1 982 1 381	1 632 131 963 547	556 706 251 151	25 517 13 167
611511	Beauty and cosmetology schools	74 2	37 001 D	13 834 D	706 a
611512	Flight training	65 45	62 670 D	20 828 D	1 039 f
611513	Apprenticeship training	1 202 904	834 294 330 636	267 099 109 600	13 273 6 194
611519	Other technical and trade schools	641 430	698 166 606 853	254 945 133 026	10 499 6 372

Table 2. Comparative Statistics for the United States (1997 NAICS Basis): 2002 and 1997—Con.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 and 1997 Economic Censuses. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

Introducto	ry text for an explanation of the treatment of enterprise support establishments in the 2002 Econo	omic Census compared t	to the 1997 Economic C	ensusj	
1997 NAICS code	Tax status and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.				
61 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction	6 981	2 720 279	1 016 209	62 196
61161	1997 Fine arts schools	4 470 1 934	1 929 655 744 080	647 192 282 553	41 491 19 153
611610	1997 Fine arts schools	1 009 1 934 1 009	388 484 744 080 388 484	139 989 282 553 139 989	11 601 19 153 11 601
61162	Sports and recreation instruction	1 659 749	399 426 156 147	135 931 47 471	10 673 4 390
611620	Sports and recreation instruction	1 659 749	399 426 156 147	135 931 47 471	10 673 4 390
61163	Language schools	385 244	135 268 75 344	59 191 31 677	5 298 3 346
611630	Language schools	385 244	135 268 75 344	59 191 31 677	5 298 3 346
61169	All other schools and instruction	3 003 2 468	1 441 505 1 309 680	538 534 428 055	27 072 22 154
611691	Exam preparation and tutoring	1 295 407	373 883 85 564	170 508 32 744	10 877 2 613
611692	Automobile driving schools	193 56	66 850 30 392	22 313 6 342	1 528 379
611699	All other miscellaneous schools and instruction	1 515 2 005	1 000 772 1 193 724	345 713 388 969	14 667 19 162
6117 61171	Educational support services	1 569 783 1 569	3 697 815 1 961 588 3 697 815	812 780 421 420 812 780	23 099 12 947 23 099
611710	2002 1997 Educational support services 2002	783 1 569	1 961 588 3 697 815	421 420 812 780	12 947 23 099
	1997	783	1 961 588	421 420	12 947
61	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	38 007	01 701 550	7 425 340	011 050
611	Educational services	38 007 33 783 38 007	21 761 559 14 933 318 21 761 559	7 425 340 4 903 048 7 425 340	311 356 248 685 311 356
6114	Business schools and computer and management training	33 783 6 839	14 933 318 6 395 733	4 903 048 2 322 186	248 685 56 719
61141	1997 Business and secretarial schools	6 056 413	4 902 474 477 485	1 688 736 173 448	53 861 7 425
611410	1997 Business and secretarial schools	581 413 581	554 044 477 485 554 044	213 300 173 448 213 300	10 901 7 425 10 901
61142	Computer training	2 738 2 785	2 770 009 2 512 179	1 118 318 970 278	26 246 28 848
611420	1997	2 785 2 785 2 785	2 770 009 2 512 179	1 118 318 970 278	26 246 28 848
61143	Professional and management development training	3 688 2 690	3 148 239 1 836 251	1 030 420 505 158	23 048 14 112
611430	Professional and management development training	3 688 2 690	3 148 239 1 836 251	1 030 420 505 158	23 048 14 112
6115	Technical and trade schools	5 302 5 465	5 917 860 3 465 093	1 918 442 1 161 025	67 108 54 310
61151	Technical and trade schools	5 302 5 465	5 917 860 3 465 093	1 918 442 1 161 025	67 108 54 310
611511	Beauty and cosmetology schools	1 480 1 805	710 275 453 884	235 388 159 907	10 382 10 289
611512 611513	Flight training	937 849 203	1 694 708 921 328 92 048	483 088 260 672 29 624	15 246 12 260 1 270
611519	Other technical and trade schools 2002. 1997. 01997. 1997.	253 2 682 2 558	91 718 3 420 829 1 998 163	30 612 1 170 342 709 834	1 303 40 210 30 458
6116	Other schools and instruction	22 543	7 132 241	2 349 536	162 172
61161	1997 Fine arts schools	19 294 7 266	5 197 024 1 524 786	1 596 148 463 736	123 860 41 875
611610	1997	6 245 7 266 6 245	954 051 1 524 786 954 051	278 143 463 736 278 143	31 651 41 875 31 651
61162	Sports and recreation instruction	7 417	2 013 907	603 584	44 107
611620	Sports and recreation instruction	5 674 7 417 5 674	1 270 117 2 013 907 1 270 117	374 129 603 584 374 129	33 157 44 107 33 157
61163	Language schools	687 610	389 020 413 224	139 244 120 641	8 227 8 490
611630	Language schools	687 610	389 020 413 224	120 641 139 244 120 641	8 490 8 227 8 490
61169	All other schools and instruction	7 173 6 765	3 204 528 2 559 632	1 142 972 823 235	67 963 50 562
611691	Exam preparation and tutoring	3 757 2 223	1 614 524 729 808	595 929 258 380	43 208 20 051
611692	Automobile driving schools	1 834 1 663	459 506 331 427	174 292 118 223	11 757 9 334
611699	All other miscellaneous schools and instruction	1 582 2 879	1 130 498 1 498 397	372 751 446 632	12 998 21 177

Table 2. Comparative Statistics for the United States (1997 NAICS Basis): 2002 and 1997—Con.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 and 1997 Economic Censuses. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 NAICS code	Tax status and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.				
61 611 6117 61171 611710	Educational services—Con. Educational services—Con. Educational support services	3 323 2 968 3 323 2 968 3 323 2 968	2 315 725 1 368 727 2 315 725 1 368 727 2 315 725 1 368 727	835 176 457 139 835 176 457 139 835 176 457 139	25 357 16 654 25 357 16 654 25 357 16 654

Note: The data in this table are based on the 2002 and 1997 Economic Censuses. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

			Establishments with the product line		Product line receipts/revenue			
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax status, kind or business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS						
61		Educational services	49 704	x	30 754 109	x	100.0	63.0
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction Hairdressing and other body and appearance care services	44 824 1 397	25 491 170 691 274	22 732 261 172 238	89.2 24.9	73.9 .6	61.5
	30832 30833 30837	Hair services Nail services All other	1 254 506 298	562 781 219 871 253 958	126 107 13 847	22.4 6.3	.4 Z	X X X
	39000	Merchandise sales	10 357	7 171 454	32 284 847 076	12.7 11.8	.1 2.8	60.0
	39001 39200	Sales of other merchandise, not specified by type	10 357 1 951	7 171 454 1 424 449	847 076 75 349	11.8 5.3	2.8	X X
	39500 39500 39501	Sales of food and beverages All other receipts. All other amounts received from providing services to clients, students,	5 187	6 399 842	2 727 268	42.6	8.9	60.3
		and others	5 187	6 399 842	2 727 268	42.6	8.9	Х
	39700 39710	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends	4 084 7 433	4 127 524 5 326 620	1 759 849 1 967 225	42.6 36.9	5.7 6.4	X X X
	39720 39900 39901	All other revenue	4 069 2 967	5 726 498 3 472 090 3 472 090	141 075 351 241	2.5 10.1	.5 1.1	59.2
611	39901	All other revenue	2 967 49 704	3 472 090 X	351 241 30 754 109	10.1 X	1.1	63.0
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction Hairdressing and other body and appearance care services	44 824 1 397	25 491 170 691 274	22 732 261 172 238	89.2 24.9	73.9 .6	X 61.5
	30832 30833	Hair services	1 254 506	562 781 219 871	126 107 13 847	22.4 6.3	.4 Z	61.5 X X X
	30837 39000	All other	298 10 357	253 958 7 171 454	32 284 847 076	12.7 11.8	.1 2.8	60.0
	39001	Sales of other merchandise, not specified by type	10 357	7 171 454	847 076	11.8	2.8	Х
	39200 39500	Sales of food and beverages	1 951 5 187	1 424 449 6 399 842	75 349 2 727 268	5.3 42.6	.2 8.9	X 60.3
	39501	All other amounts received from providing services to clients, students, and others	5 187	6 399 842	2 727 268	42.6	8.9	Х
	39700 39710	Contributions, gifts, and grants: Government	4 084 7 433	4 127 524 5 326 620	1 759 849 1 967 225	42.6 36.9	5.7 6.4	X X X
	39720 39900	Contributions, gifts, and grants: Private Investment income, including interest and dividends	4 069 2 967	5 726 498 3 472 090	141 075 351 241	2.5 10.1	.5 1.1	59.2 X
6114	39901	All other revenue Business schools and computer and management training	2 967 8 004	3 472 090 X	351 241 7 338 058	10.1 X	1.1	X 64.5
3114	30200	Tuition, fees, and other payments from providing academic or technical	0 004		7 000 000		100.0	04.0
	39000	instruction Merchandise sales	7 550 1 263	6 997 739 1 491 576	6 476 675 185 695	92.6 12.5	88.3 2.5	X 63.7
	39001	Sales of other merchandise, not specified by type	1 263	1 491 576	185 695	12.5	2.5	X
	39200 39500	Sales of food and beverages	63 876	161 067 898 312	3 144 198 060	2.0 22.0	Z 2.7	X 59.3
	39501	All other amounts received from providing services to clients, students, and others	876	898 312	198 060	22.0	2.7	Х
	39700 39710	Contributions, gifts, and grants: Government	476 678	362 046 565 067	178 746 257 646	49.4 45.6	2.4 3.5	X
	39720 39900	Investment income, including interest and dividends	417 295	525 048 379 148	22 468 31 842	4.3 8.4	.3 .4	X X 61.8 X
61141	39901	All other revenue	295 488	379 148 X	31 842 526 629	8.4 X	.4 100.0	71.6
31141		Business and secretarial schools	400	^	520 629	^	100.0	71.0
	30200	Tuition, fees, and other payments from providing academic or technical instruction	464	520 717	496 287	95.3	94.2	х
	39000 39001	Merchandise sales	87 87	93 230 93 230	10 248 10 248	11.0 11.0	1.9 1.9	71.6 X
	39200 39500	Sales of food and beverages All other receipts.	25 25	37 470 41 073	448 1 733	1.2 4.2	.1 .3	X 71.6
	39501	All other amounts received from providing services to clients, students, and others	25	41 073	1 733	4.2	.3	xc
	39700	Contributions, gifts, and grants: Government	31	10 826	7 744	71.5	1.5	Х
	39710 39720 39900	Contributions, gifts, and grants: Private Investment income, including interest and dividends	39 24	18 941 12 768	6 645 2 016 1 826	35.1 15.8	1.3 .4 .3	X X X 63.5 X
	39901	All other revenue	15 15	12 272 12 272	1 826	14.9 14.9	.3	X
611410		Business and secretarial schools	488	X	526 629	x	100.0	71.6
	30200	Tuition, fees, and other payments from providing academic or technical instruction	464	520 717	496 287	95.3	94.2	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	87 87	93 230 93 230	10 248 10 248	11.0 11.0	1.9 1.9	71.6 X
	39200	Sales of food and beverages	25	37 470	448	1.2	.1	Х
	39500 39501	All other receipts	25	41 073	1 733	4.2	.3	71.6

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			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002	2002	To the life of the				As percent of revenu		
NAICS code	Product line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
611410		Business and secretarial schools—Con.						
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	31 39 24 15 15	10 826 18 941 12 768 12 272 12 272	7 744 6 645 2 016 1 826 1 826	71.5 35.1 15.8 14.9 14.9	1.5 1.3 .4 .3 .3	X X X 63.5 X
61142		Computer training	2 975	x	2 877 337	x	100.0	67.2
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	2 809 419 419	2 789 342 371 340 371 340	2 687 711 23 984 23 984	96.4 6.5 6.5	93.4 .8 .8	X 64.1 X
	39200	Sales of food and beverages	22	45 483	213	.5	Z	X 67.2
	39500 39501	All other amounts received from providing services to clients, students, and others	454 454	446 425 446 425	70 504 70 504	15.8 15.8	2.5	67.2 X
	39700	Contributions, gifts, and grants: Government	170	88 431	70 504 36 182	40.9	1.3	
	39710 39720	Contributions, gifts, and grants: Private	182 24	95 714 9 444	56 434 59	59.0 .6	2.0 Z	X X X X 67.2 X
	39730 39900	Gains (losses) from assets sold	6 55 55	3 982 14 837	6 2 244	.2 15.1	Z Z .1	X 67.2
044400	39901	All other revenue		14 837	2 244	15.1	.1	
611420		Computer training	2 975	X	2 877 337	X	100.0	67.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	2 809	2 789 342	2 687 711	96.4	93.4	X
	39000 39001	Merchandise sales	419 419	371 340 371 340	23 984 23 984	6.5 6.5	.8 .8	64.1 X
	39200 39500	Sales of food and beverages All other receipts.	22 454	45 483 446 425	213 70 504	.5 15.8	Z 2.5	X 67.2
	39501	All other amounts received from providing services to clients, students, and others	454	446 425	70 504	15.8	2.5	X
	39700	Contributions, gifts, and grants: Government	170	88 431	36 182	40.9	1.3	
	39710 39720	Contributions, gifts, and grants: Private	182 24	95 714 9 444	56 434 59	59.0 .6	2.0 Z Z	X X X
	39730 39900	Gains (losses) from assets sold	6 55 55	3 982 14 837	6 2 244	.2 15.1	.1	67.2 X
61143	39901	All other revenue	4 541	14 837 X	2 244 3 934 092	15.1 X	100.0	61.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	4 277 757	3 687 680 1 027 006	3 292 677 151 463	89.3 14.7	83.7 3.9	X 61.5
	39001 39200	Sales of other merchandise, not specified by type	757 16	1 027 006 78 114	151 463 2 483	14.7 3.2	3.9	X X
	39500 39501	All other receipts	397	410 814	125 823	30.6	3.2	50.3
		and others	397	410 814	125 823	30.6	3.2	X
	39700 39710	Contributions, gifts, and grants: Government	275 457	262 789 450 412	134 820 194 567	51.3 43.2	3.4 4.9	X
	39720 39900 39901	Investment income, including interest and dividends	369 225 225	502 836 352 039 352 039	20 393 27 772 27 772	4.1 7.9 7.9	.5 .7 .7	59.0 X
611430	39901	All other revenue Professional and management development training	4 541	332 039 X	3 934 092	7.9 X	100.0	61.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	4 277 757	3 687 680 1 027 006	3 292 677 151 463	89.3 14.7	83.7 3.9	X 61.5
	39001 39200	Sales of other merchandise, not specified by type	757 16	1 027 006 78 114	151 463 2 483	14.7 3.2	3.9	X X
	39500 39500 39501	All other receipts All other amounts received from providing services to clients, students,	397	410 814	125 823	30.6	.1 3.2	50.3
		and others	397	410 814	125 823	30.6	3.2	Х
	39700 39710	Contributions, gifts, and grants: Government	275 457	262 789 450 412	134 820 194 567	51.3 43.2	3.4 4.9	X X X
	39720 39900	Investment income, including interest and dividends	369 225	502 836 352 039	20 393 27 772	4.1 7.9	.5 . <u>7</u>	59.0
6115	39901	All other revenue	225 7 284	352 039 X	27 772 7 549 991	7.9 X	.7 100.0	X 67.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction Hairdressing and other body and appearance care services	6 466 1 397	6 859 506 691 274	6 037 032 172 238	88.0 24.9	80.0 2.3	X 66.0
	30832 30833	Hair services	1 254 506	562 781 219 871	126 107 13 847	22.4 6.3	1.7	X X X
	30837	All other	298	253 958	32 284	12.7	.4	
	39000 39001	Merchandise sales	1 888 1 888	2 054 885 2 054 885	198 717 198 717	9.7 9.7	2.6 2.6	65.5 X
	39200	Sales of food and beverages	244	607 365	6 848	1.1	.1	Х

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			Establishmen	its with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
6115		Technical and trade schools—Con.						
	39500 39501	All other receipts	908 908	1 653 737 1 653 737	218 139 218 139	13.2 13.2	2.9 2.9	66.5 X
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	515 1 034 944 515 515	494 047 814 289 855 498 571 571 571 571	293 797 514 178 39 380 81 689 81 689	59.5 63.1 4.6 14.3 14.3	3.9 6.8 .5 1.1	X X X 56.2 X
61151		Technical and trade schools	7 284	x	7 549 991	×	100.0	67.6
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	6 466 1 397 1 254 506 298	6 859 506 691 274 562 781 219 871 253 958	6 037 032 172 238 126 107 13 847 32 284	88.0 24.9 22.4 6.3 12.7	80.0 2.3 1.7 .2 .4	66.0 X X X
	39000 39001	Merchandise sales	1 888 1 888	2 054 885 2 054 885	198 717 198 717	9.7 9.7	2.6 2.6	65.5 X
	39200 39500	Sales of food and beverages	244 908	607 365 1 653 737	6 848 218 139	1.1 13.2	.1 2.9	X 66.5
	39501	All other amounts received from providing services to clients, students, and others	908	1 653 737	218 139	13.2	2.9	х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	515 1 034 944 515 515	494 047 814 289 855 498 571 571 571 571	293 797 514 178 39 380 81 689 81 689	59.5 63.1 4.6 14.3 14.3	3.9 6.8 .5 1.1 1.1	X X X 56.2 X
611511		Beauty and cosmetology schools	1 554	x	747 276	x	100.0	77.0
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	1 430 1 395 1 254 506 296	702 078 688 872 562 781 219 871 251 556	525 138 171 259 126 107 13 847 31 305	74.8 24.9 22.4 6.3 12.4	70.3 22.9 16.9 1.9 4.2	X 75.2 X X X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	642 642	403 086 403 086	30 386 30 386	7.5 7.5	4.1 4.1	75.1 X
	39200 39500 39501	Sales of food and beverages	111 165 165	55 010 174 520 174 520	1 118 7 617 7 617	2.0 4.4 4.4	.2 1.0 1.0	X 76.2 X
	39700 39710 39720	Contributions, gifts, and grants: Government	8 15 20	11 807 293 10 975	11 236 244 273	95.2 83.3 2.5	1.5 Z Z	X X X
611512		Flight training	1 002	x	1 757 378	X	100.0	66.3
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	996 307 307	1 757 312 297 380 297 380	1 602 074 63 919 63 919	91.2 21.5 21.5	91.2 3.6 3.6	66.3 X
	39200 39500 39501	Sales of food and beverages	36 207	26 851 203 440	129 81 482	.5 40.1	Z 4.6	X 66.3
	20710	and others	207	203 440	81 482	40.1	4.6	X
611513	39710	Contributions, gifts, and grants: Private	17 1 405	12 104 X	9 666 926 342	79.9 X	.6 100.0	X 67.7
	30200	Tuition, fees, and other payments from providing academic or technical	000	F10, 202	210 051	00.0	20.5	v
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	889 276 276	510 363 163 282 163 282	310 251 16 889 16 889	60.8 10.3 10.3	33.5 1.8 1.8	X 67.1 X
	39200 39500	Sales of food and beverages	12 162	22 327 97 185	474 12 962	2.1 13.3	.1 1.4	X 66.2
	39501	All other amounts received from providing services to clients, students, and others	162	97 185	12 962	13.3	1.4	х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	318 655 615 332 332	209 199 529 076 525 221 271 604 271 604	96 403 424 154 19 806 46 796 46 796	46.1 80.2 3.8 17.2 17.2	10.4 45.8 2.1 5.1 5.1	X X X 63.1 X

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				s with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax status, kind or business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
611519		Other technical and trade schools	3 323	×	4 118 995	X	100.0	66.4
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	3 151 663 663	3 889 753 1 191 137 1 191 137	3 599 569 87 523 87 523	92.5 7.3 7.3	87.4 2.1 2.1	X 63.4
	39200 39500 39501	Sales of food and beverages All other receipts. All other amounts received from providing services to clients, students,	85 374	503 177 1 178 592	5 127 116 078	1.0 9.8	.1 2.8	X 65.2
		and others	374	1 178 592	116 078	9.8	2.8	Х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	185 347 305 176 176	262 905 272 816 309 166 289 348 289 348	186 112 80 114 19 282 34 845 34 845	70.8 29.4 6.2 12.0	4.5 1.9 .5 .8	X X X 47.9 X
6116	39901	Other schools and instruction.	29 524	269 346 X	9 852 520	12.0 X	.8 100.0	58.9
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	27 172 6 345	8 966 886 2 538 503	7 868 949 286 593	87.8 11.3	79.9 2.9	X 53.2
	39001	Sales of other merchandise, not specified by type	6 345	2 538 503	286 593	11.3	2.9	Х
	39200 39500 39501	Sales of food and beverages . All other receipts . All other amounts received from providing services to clients, students, and others .	1 569 2 747 2 747	586 500 1 374 322 1 374 322	63 422 241 839 241 839	10.8 17.6	.6 2.5 2.5	X 55.0 X
	39700	Contributions, gifts, and grants: Government	2 482 4 657	1 213 357	421 765	34.8	4.3	X
	39710 39720 39730 39900 39901	Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold. All other revenue All other revenue	2 078 502 1 683 1 683	1 955 038 1 459 804 506 903 997 495 997 495	758 869 41 672 22 701 141 718 141 718	38.8 2.9 4.5 14.2 14.2	7.7 .4 .2 1.4 1.4	X X X X 54.8
61161	39901	Fine arts schools	9 200	997 495 X	2 268 866	14.2 X	100.0	65.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	8 973 2 337 2 337	2 178 707 738 998 738 998	1 811 326 77 656 77 656	83.1 10.5 10.5	79.8 3.4 3.4	X 61.4 X
	39200 39500	Sales of food and beverages All other receipts.	324 926	142 463 374 753	8 363 48 046	5.9 12.8	.4 2.1	X 62.7
	39501	All other amounts received from providing services to clients, students, and others	926	374 753	48 046	12.8	2.1	Х
	39700 39710 39720 39900	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue	754 1 372 589 603	409 048 632 373 437 562 339 984	45 784 228 810 22 732 43 392	11.2 36.2 5.2 12.8	2.0 10.1 1.0 1.9	X X X 61.6
611610	39901	All other revenue	603 9 200	339 984 X	43 392 2 268 866	12.8 X	1.9 100.0	X 65.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	8 973 2 337 2 337	2 178 707 738 998 738 998	1 811 326 77 656 77 656	83.1 10.5 10.5	79.8 3.4 3.4	61.4 X
	39200 39500	Sales of food and beverages	324 926	142 463 374 753	8 363 48 046	5.9 12.8	.4 2.1	X 62.7
	39501	All other amounts received from providing services to clients, students, and others	926	374 753	48 046	12.8	2.1	х
	39700 39710 39720 39900	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue	754 1 372 589 603	409 048 632 373 437 562 339 984	45 784 228 810 22 732 43 392	11.2 36.2 5.2 12.8	2.0 10.1 1.0 1.9	X X X 61.6
61162	39901	All other revenue	603 9 076	339 984 X	43 392 2 413 333	12.8 X	1.9	X 55.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	8 788 2 997 2 997	2 337 202 1 045 841 1 045 841	2 002 736 126 779 126 779	85.7 12.1 12.1	83.0 5.3 5.3	X 48.4 X
	39200 39500	Sales of food and beverages	1 063 991	314 308 404 578	49 691 65 581	15.8 16.2	2.1 2.7	X 50.8
	39501	All other amounts received from providing services to clients, students, and others	991	404 578	65 581	16.2	2.7	X
	39700 39710 39720 39730	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold.	186 1 001 421 113	53 032 258 744 175 580 100 340	18 374 66 908 1 961 55 380	34.6 25.9 1.1 55.2	.8 2.8 .1 2.3	X X X
	39900 39901	All other revenue	419	153 080 153 080	21 110 21 110	13.8	.9 .9	48.8 X

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			Establishmen	ts with the product line	Product	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of t		
code	line code	Tax states, kind or beariness, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
611620		Sports and recreation instruction	9 076	×	2 413 333	x	100.0	55.7
	30200	Tuition, fees, and other payments from providing academic or technical	8 788	2 337 202	2 002 736	85.7	83.0	~
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	2 997 2 997	1 045 841 1 045 841	126 779 126 779	12.1 12.1	5.3 5.3	X 48.4 X
	39200	Sales of food and beverages	1 063	314 308	49 691	15.8	2.1	Х
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	991 991	404 578 404 578	65 581 65 581	16.2 16.2	2.7	50.8 X
	39700	Contributions, gifts, and grants: Government	186	53 032	18 374	34.6	.8	
	39710 39720	Contributions, gifts, and grants: Private	1 001 421	258 744 175 580	66 908 1 961	25.9 1.1	2.8	X X X X 48.8 X
	39730 39900	Gains (losses) from assets sold	113 419	100 340 153 080	55 380 21 110	55.2 13.8	2.3	48.8
61163	39901	All other revenue	419 1 072	153 080 X	21 110 524 288	13.8 X	.9 100.0	73.1
	30200							
	39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	1 025 230	498 886 146 503	411 632 5 929	82.5 4.0	78.5 1.1	X 73.1
	39001	Sales of other merchandise, not specified by type	230	146 503	5 929	4.0	1.1	Х
	39200 39500 39501	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	8 237	26 791 183 929	1 129 49 332	4.2 26.8	.2 9.4	X 72.6
		and others	237	183 929	49 332	26.8	9.4	Х
	39700 39710	Contributions, gifts, and grants: Government	79 228	61 698 95 921	14 272 34 638	23.1 36.1	2.7 6.6	X X X
	39720 39900 39901	Investment income, including interest and dividends	119 50 50	71 250 52 774 52 774	1 054 7 198 7 198	1.5 13.6 13.6	.2 1.4 1.4	71.8 X
611630	39901	Language schools	1 072	32 774 X	524 288	X	100.0	73.1
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	1 025 230	498 886 146 503	411 632 5 929	82.5 4.0	78.5 1.1	X 73.1
	39001	Sales of other merchandise, not specified by type	230	146 503	5 929	4.0	1.1	Х
	39200 39500 39501	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	8 237	26 791 183 929	1 129 49 332	4.2 26.8	.2 9.4	X 72.6
		and others	237	183 929	49 332	26.8	9.4	Х
	39700 39710	Contributions, gifts, and grants: Government	79 228	61 698 95 921	14 272 34 638	23.1 36.1	2.7 6.6	X X X
	39720 39900 39901	Investment income, including interest and dividends	119 50 50	71 250 52 774 52 774	1 054 7 198 7 198	1.5 13.6 13.6	.2 1.4 1.4	71.8 X
61169	39901	All other schools and instruction	10 176	X X	4 646 033	X	100.0	55.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	8 386 781	3 952 091 607 161	3 643 255 76 229	92.2 12.6	78.4 1.6	X 49.4
	39001 39200	Sales of other merchandise, not specified by type	781 174	607 161 102 938	76 229 4 239	12.6 4.1	1.6	X X
	39500 39500 39501	All other receipts. All other amounts received from providing services to clients, students,	593	411 062	78 880	19.2	.1 1.7	50.0
		and others	593	411 062	78 880	19.2	1.7	Х
	39700 39710	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private	1 463 2 056	689 579 968 000 775 412	343 335 428 513	49.8 44.3	7.4 9.2	X X X
	39720 39900 39901	Investment income, including interest and dividends	949 611 611	451 657 451 657	15 925 70 018 70 018	2.1 15.5 15.5	.3 1.5 1.5	52.3 X
611691	00001	Exam preparation and tutoring.	5 052	X	1 988 407	X	100.0	63.0
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	4 081 174	1 720 501 132 207	1 648 565 23 050	95.8 17.4	82.9 1.2	X 60.3
	39001	Sales of other merchandise, not specified by type	174	132 207	23 050	17.4	1.2	Х
	39200 39500 39501	Sales of food and beverages All other receipts.	52 154	25 628 64 672	426 8 312	1.7 12.9	Z .4	X 57.0
	39301	All other amounts received from providing services to clients, students, and others	154	64 672	8 312	12.9	.4	Х
	39700 39710	Contributions, gifts, and grants: Government	802 927	278 427 297 413	169 213 131 517	60.8 44.2	8.5 6.6	X X X
	39720 39900 39901	Investment income, including interest and dividends	304 227 227	181 472 106 942 106 942	2 486 6 640 6 640	1.4 6.2 6.2	.1 .3 .3	X 52.8 X

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				s with the product line	Product I	ine receipts/reve	enue		
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—		
code	line code	rax status, kira or business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)	
		ALL ESTABLISHMENTS—Con.							
611692		Automobile driving schools	2 027	x	526 356	x	100.0	47.1	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 972	513 570	502 914	97.9	95.5	v	
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	67 67	69 136 69 136	3 385 3 385	4.9 4.9	.6 .6	47.1 X	
	39200	Sales of food and beverages	40	4 101	67	1.6	z	Х	
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	38	38 980 38 980	5 624 5 624	14.4 14.4	1.1	43.2 X	
	39700	Contributions, gifts, and grants: Government	65	9 022	5 492	60.9	1.0		
	39710 39720	Contributions, gifts, and grants: Private	34 21	12 790 12 992	8 013 289	62.7 2.2	1.5 .1	X X X 41.7	
	39900 39901	All other revenue	31 31	21 135 21 135	570 570	2.7 2.7	.1 .1	41.7 X	
611699		All other miscellaneous schools and instruction	3 097	×	2 131 270	Х	100.0	51.1	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	2 333	1 718 020	1 491 776	86.8	70.0	Y	
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	540 540	405 818 405 818	49 794 49 794	12.3 12.3	2.3 2.3	42.9 X	
	39200	Sales of food and beverages	82	73 209 307 410	3 746 64 944	5.1	.2 3.0	X 45.5	
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	401 401	307 410	64 944	21.1	3.0	45.5 X	
	39700	Contributions, gifts, and grants; Government	596	402 130	168 630	41.9	7.9		
	39710 39720 39900	Contributions, gifts, and grants: Private	1 095 624 353	657 797 580 948 323 580	288 983 13 150 62 808	43.9 2.3	13.6 .6 2.9	X X X 50.1	
	39901	All other revenue	353	323 580	62 808	19.4 19.4	2.9	30.1 X	
6117		Educational support services	4 892	×	6 013 540	X	100.0	62.0	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 636	2 667 039	2 349 605	88.1	39.1	X	
	39000 39001	Merchandise sales	861 861	1 086 490 1 086 490	176 071 176 071	16.2 16.2	2.9 2.9	60.9 X	
	39200 39500	Sales of food and beverages	75 656	69 517 2 473 471	1 935 2 069 230	2.8 83.7	Z 34.4	X 59.7	
	39501	All other amounts received from providing services to clients, students, and others	656	2 473 471	2 069 230	83.7	34.4	X	
	39700	Contributions, gifts, and grants: Government	611	2 058 074 1 992 226	865 541	42.1	14.4	X	
	39710 39720 39900	Contributions, gifts, and grants: Private Investment income, including interest and dividends	1 064 630 474	2 886 148 1 523 876	436 532 37 555 95 992	21.9 1.3 6.3	7.3 .6 1.6	X X 60.5	
	39901	All other revenue	474	1 523 876	95 992	6.3	1.6	Х	
61171		Educational support services	4 892	×	6 013 540	X	100.0	62.0	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 636	2 667 039	2 349 605	88.1	39.1	Y	
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	861 861	1 086 490 1 086 490	176 071 176 071	16.2 16.2	2.9 2.9	60.9 X	
	39200	Sales of food and beverages	75	69 517	1 935	2.8	z	X 59.7	
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	656 656	2 473 471 2 473 471	2 069 230 2 069 230	83.7 83.7	34.4 34.4	59.7 X	
	39700	Contributions, gifts, and grants: Government	611	2 058 074	865 541	42.1	14.4	×	
	39710 39720	Contributions, gifts, and grants: Private	1 064 630	1 992 226 2 886 148	436 532 37 555	21.9 1.3	7.3 .6	X	
	39900 39901	All other revenue	474 474	1 523 876 1 523 876	95 992 95 992	6.3 6.3	1.6 1.6	60.5 X	
611710		Educational support services	4 892	×	6 013 540	х	100.0	62.0	
	30200	Tuition, fees, and other payments from providing academic or technical							
	39000	instruction Merchandise sales	3 636 861	2 667 039 1 086 490	2 349 605 176 071	88.1 16.2	39.1 2.9	60.9	
	39001 39200	Sales of other merchandise, not specified by type	861 75	1 086 490 69 517	176 071 1 935	16.2 2.8	2.9 Z	X	
	39500 39501	All other receipts All other amounts received from providing services to clients, students,	656	2 473 471	2 069 230	83.7	34.4	59.7	
		and others	656	2 473 471	2 069 230	83.7	34.4	X	
	39700 39710 39720	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends	611 1 064 630	2 058 074 1 992 226 2 886 148	865 541 436 532 37 555	42.1 21.9	14.4 7.3 .6	X X X	
	39900 39901	All other revenue All other revenue	474 474	1 523 876 1 523 876	95 992 95 992	1.3 6.3 6.3	1.6 1.6 1.6	60.5 X	

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			Establishmen	its with the product line	Product	ine receipts/reve	enue	
2002	2002					As percent of revenu		
NAICS code	Product line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX						
61		Educational services	11 697	x	8 992 550	x	100.0	68.7
	30200 30830 30832 30833	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services	7 217 46 46 23	4 438 401 23 167 23 167 2 984	3 126 854 5 999 5 830 101	70.5 25.9 25.2 3.4	34.8 .1 .1 .2	X 68.7 X X
	39000 39001	Merchandise sales	2 430 2 430	2 078 499 2 078 499	144 932 144 932	7.0 7.0	1.6 1.6	66.4 X
	39200 39500	Sales of food and beverages	655 1 870	380 843 2 496 471	13 867 1 506 609	3.6 60.4	.2 16.8	X 65.6
	39501	All other amounts received from providing services to clients, students, and others	1 870	2 496 471	1 506 609	60.4	16.8	Х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	4 084 7 433 4 069 2 965 2 965	4 127 524 5 326 620 5 726 498 3 471 849 3 471 849	1 759 849 1 967 225 141 075 351 222 351 222	42.6 36.9 2.5 10.1 10.1	19.6 21.9 1.6 3.9 3.9	X X X 64.5 X
611		Educational services	11 697	x	8 992 550	x	100.0	68.7
	30200 30830 30832 30833	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services	7 217 46 46 23	4 438 401 23 167 23 167 2 984	3 126 854 5 999 5 830 101	70.5 25.9 25.2 3.4	34.8 .1 .1 .2	X 68.7 X X
	39000 39001	Merchandise sales	2 430 2 430	2 078 499 2 078 499	144 932 144 932	7.0 7.0	1.6 1.6	66.4 X
	39200 39500 39501	Sales of food and beverages	655 1 870	380 843 2 496 471	13 867 1 506 609	3.6 60.4	.2 16.8	X 65.6
	39700	and others	1 870 4 084	2 496 471 4 127 524	1 506 609 1 759 849	60.4 42.6	16.8 19.6	X
	39710 39720 39900 39901	Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	7 433 4 069 2 965 2 965	5 326 620 5 726 498 3 471 849 3 471 849	1 967 225 141 075 351 222 351 222	36.9 2.5 10.1 10.1	21.9 1.6 3.9 3.9	X X X 64.5 X
6114		Business schools and computer and management training	1 165	x	942 325	x	100.0	68.3
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	721 192	602 642 285 333	403 579 28 983	67.0 10.2	42.8 3.1	X 67.9
	39001	Sales of other merchandise, not specified by type	192	285 333	28 983	10.2	3.1	Х
	39200 39500 39501	Sales of food and beverages All other receipts. All other amounts received from providing services to clients, students,	13 174	79 243 133 577	2 610 33 305	3.3 24.9	.3 3.5	X 49.6
	39700	and others	174 476	133 577 362 046	33 305 178 746	24.9 49.4	3.5 19.0	X
	39710 39720 39900 39901	Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	678 417 295 295	565 067 525 048 379 148 379 148	257 646 22 468 31 842 31 842	45.6 4.3 8.4 8.4	27.3 2.4 3.4 3.4	X X X 65.4 X
61141		Business and secretarial schools	75	x	49 144	x	100.0	85.9
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	51 7 7	43 232 3 429 3 429	30 835 316 316	71.3 9.2 9.2	62.7 .6 .6	X 85.9 X
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	31 39 24 15	10 826 18 941 12 768 12 272 12 272	7 744 6 645 2 016 1 826 1 826	71.5 35.1 15.8 14.9 14.9	15.8 13.5 4.1 3.7 3.7	X X X 76.2 X
611410		Business and secretarial schools	75	X	49 144	X	100.0	85.9
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	51 7	43 232 3 429	30 835 316	71.3 9.2	62.7 .6	X 85.9
	39001 39700	Sales of other merchandise, not specified by type	7 31	3 429 10 826	316 7 744	9.2 71.5	.6 15.8	X X
	39710 39720 39900 39901	Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue	39 24 15	18 941 12 768 12 272 12 272	6 645 2 016 1 826 1 826	35.1 15.8 14.9 14.9	13.5 4.1 3.7 3.7	X X X 76.2 X

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			Establishmen	ts with the product line	Product	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
61142		Computer training	237	x	107 328	x	100.0	88.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	71	19 333	11 052	57.2	10.3	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	16 16	3 178 3 178	23 23	.7 .7	Z Z	88.9 X
	39500 39501	All other receipts	34	7 212	1 281	17.8	1.2	88.9
	39700	and others	34 170	7 212 88 431	1 281 36 182	17.8 40.9	1.2 33.7	X X
	39710 39720	Contributions, gifts, and grants: Private	182 24	95 714 9 444	56 434 59	59.0 .6	52.6 .1	X X X
	39730 39900	Gains (losses) from assets sold	6 55 55	3 982 14 837	6 2 244	.2 15.1	Z 2.1	88.9
611420	39901	All other revenue Computer training	237	14 837 X	2 244 107 328	15.1 X	2.1 100.0	X 88.9
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	71 16	19 333 3 178	11 052 23 23	57.2 .7	10.3 Z Z	88.9
	39500	All other receipts	16 34	3 178 7 212	1 281	.7 17.8	1.2	X 88.9
	39501	All other amounts received from providing services to clients, students, and others	34	7 212	1 281	17.8	1.2	Х
	39700 39710	Contributions, gifts, and grants: Government	170 182	88 431 95 714	36 182 56 434	40.9 59.0	33.7 52.6	X X X
	39720 39730	Investment income, including interest and dividends	24 6	9 444 3 982	59 6	.6 .2	.1 Z	X X
	39900 39901	All other revenue	55 55	14 837 14 837	2 244 2 244	15.1 15.1	2.1 2.1	88.9 X
61143		Professional and management development training	853	×	785 853	x	100.0	64.4
	30200	Tuition, fees, and other payments from providing academic or technical instruction	599	540 077	361 692	67.0	46.0	Х
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	169 169	278 726 278 726	28 644 28 644	10.3 10.3	3.6 3.6	64.0 X
	39200 39500	Sales of food and beverages	9 140	77 768 126 365	2 483 32 024	3.2 25.3	.3 4.1	X 45.3
	39501	All other amounts received from providing services to clients, students, and others	140	126 365	32 024	25.3	4.1	Х
	39700 39710	Contributions, gifts, and grants: Government	275 457	262 789 450 412	134 820 194 567	51.3 43.2	17.2 24.8	X X X 61.7
	39720 39900 39901	Investment income, including interest and dividends. All other revenue All other revenue	369 225 225	502 836 352 039 352 039	20 393 27 772 27 772	4.1 7.9 7.9	2.6 3.5 3.5	61.7 X
611430	39901	Professional and management development training	853	352 039 X	785 853	7.9 X	100.0	64.4
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	599 169 169	540 077 278 726 278 726	361 692 28 644 28 644	67.0 10.3 10.3	46.0 3.6 3.6	X 64.0 X
	39200	Sales of food and beverages	9	77 768	2 483	3.2	.3	X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	140 140	126 365 126 365	32 024 32 024	25.3 25.3	4.1	45.3 X
	39700	Contributions, gifts, and grants: Government	275	262 789	134 820	51.3	17.2	
	39710 39720 39900	Contributions, gifts, and grants: Private	457 369	450 412 502 836	194 567 20 393	43.2 4.1	24.8 2.6	X X X
	39900	All other revenue All other revenue	225 225	352 039 352 039	27 772 27 772	7.9 7.9	3.5 3.5	61.7 X
6115		Technical and trade schools	1 982	X	1 632 131	X	100.0	62.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 273	975 803	653 584	67.0	40.0	Х
	30830 30832	Hairdressing and other body and appearance care services	46 46	23 167 23 167	5 999 5 830	25.9 25.2	.4 .4	62.9 X X
	30833 39000	Nail services Merchandise sales	23 440	2 984 342 578	101 23 882	3.4 7.0	Z 1.5	59.8
	39001 39200	Sales of other merchandise, not specified by type	440 49	342 578 69 780	23 882 1 741	7.0	1.5	X X
	39500 39500 39501	All other receipts. All other amounts received from providing services to clients, students,	228	169 806	29 908	17.6	1.8	60.2
		and others	228	169 806	29 908	17.6	1.8	X
	39700 39710 39720	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends.	515 1 034 944	494 047 814 289 855 498	293 797 514 178 39 380	59.5 63.1 4.6	18.0 31.5 2.4	X X X
	39900 39901	All other revenue All other revenue	515 515	571 571 571 571	81 689 81 689	14.3 14.3	5.0 5.0	52.3 X

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			Establishmen	ts with the product line	Product I	line receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax status, kind or business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
61151		Technical and trade schools	1 982	x	1 632 131	×	100.0	62.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 273	975 803	653 584	67.0	40.0	х
	30830 30832 30833	Hairdressing and other body and appearance care services Hair services Nail services	46 46 23	23 167 23 167 2 984	5 999 5 830 101	25.9 25.2 3.4	.4 .4 Z	62.9 X X
	39000 39001	Merchandise sales	440 440	342 578 342 578	23 882 23 882	7.0 7.0	1.5 1.5	59.8 X
	39200 39500	Sales of food and beverages All other receipts	49 228	69 780 169 806	1 741 29 908	2.5 17.6	.1 1.8	X 60.2
	39501	All other amounts received from providing services to clients, students, and others	228	169 806	29 908	17.6	1.8	Х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	515 1 034 944 515 515	494 047 814 289 855 498 571 571 571 571	293 797 514 178 39 380 81 689 81 689	59.5 63.1 4.6 14.3 14.3	18.0 31.5 2.4 5.0 5.0	X X X 52.3 X
611511		Beauty and cosmetology schools	74	x	37 001	x	100.0	61.5
	30200 30830	Tuition, fees, and other payments from providing academic or technical instruction	54 46	25 960 23 167	17 888 5 999	68.9 25.9	48.3 16.2	X 61.5
	30832 30833	Hairdressing and other body and appearance care services	46 46 23	23 167 23 167 2 984	5 830 101	25.9 25.2 3.4	15.8 .3	X X
	39000 39001	Merchandise sales	10 10	4 409 4 409	306 306	6.9 6.9	.8 .8	61.5 X
	39700 39710 39720	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends	8 15 20	11 807 293 10 975	11 236 244 273	95.2 83.3 2.5	30.4 .7 .7	X X X
611512		Flight training	65	x	62 670	x	100.0	25.8
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	61 30 30	62 604 32 938 32 938	48 097 3 129 3 129	76.8 9.5 9.5	76.7 5.0 5.0	X 25.8 X
	39200 39500	Sales of food and beverages All other receipts	13 17	1 968 12 104	12 1 658	.6 13.7	Z 2.6	X 25.8
	39501	All other amounts received from providing services to clients, students, and others	17	12 104	1 658	13.7	2.6	Х
611513	39710	Contributions, gifts, and grants: Private Apprenticeship training	17 1 202	12 104 X	9 666 834 294	79.9 X	15.4 100.0	69.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	686	418 315	224 417	53.6	26.9	X
	39000 39001	Merchandise sales	238 238	145 684 145 684	15 268 15 268	10.5 10.5	1.8 1.8	68.5 X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	105 105	50 783 50 783	8 835 8 835	17.4 17.4	1.1 1.1	66.5 X
	39700 39710 39720 39900	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue	318 655 615 332 332	209 199 529 076 525 221 271 604	96 403 424 154 19 806 46 796	46.1 80.2 3.8 17.2	11.6 50.8 2.4 5.6	X X X 64.4 X
611519	39901	All other revenue Other technical and trade schools	641	271 604 X	46 796 698 166	17.2 X	5.6 100.0	58.7
	30200	Tuition, fees, and other payments from providing academic or technical			005 155			**
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	472 162 162	468 924 159 547 159 547	363 182 5 179 5 179	77.5 3.2 3.2	52.0 .7 .7	53.0 X
	39200 39500	Sales of food and beverages	31 101	57 209 104 065	887 19 199	1.6 18.4	.1 2.8	X 57.0
	39501	All other amounts received from providing services to clients, students, and others	101	104 065	19 199	18.4	2.8	х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	185 347 305 176 176	262 905 272 816 309 166 289 348 289 348	186 112 80 114 19 282 34 845 34 845	70.8 29.4 6.2 12.0 12.0	26.7 11.5 2.8 5.0 5.0	X X X 42.3 X

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			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tay status kind of husiness and product line				As percent of t	total receipts/ e of—	
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
6116		Other schools and instruction	6 981	x	2 720 279	x	100.0	66.0
	30200	Tuition, fees, and other payments from providing academic or technical instruction	4 646	1 840 790	1 217 735	66.2	44.8	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	1 519 1 519	717 930 717 930	36 981 36 981	5.2 5.2	1.4 1.4	61.6 X
	39200 39500	Sales of food and beverages All other receipts	567 1 199	188 197 530 003	8 333 70 505	4.4 13.3	.3 2.6	X 58.5
	39501	All other amounts received from providing services to clients, students, and others	1 199	530 003	70 505	13.3	2.6	х
	39700 39710	Contributions, gifts, and grants: Government	2 482 4 657	1 213 357 1 955 038	421 765 758 869	34.8 38.8	15.5 27.9	X X X X
	39720 39730	Investment income, including interest and dividends	2 078 500	1 459 804 506 662	41 672 22 720	2.9 4.5	1.5	
	39900 39901	All other revenue All other revenue	1 681 1 681	997 254 997 254	141 699 141 699	14.2 14.2	5.2 5.2	61.4 X
61161		Fine arts schools	1 934	×	744 080	X	100.0	69.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 707	653 921	373 309	57.1	50.2	X
	39000 39001	Merchandise sales . Sales of other merchandise, not specified by type	503 503	269 032 269 032	15 350 15 350	5.7 5.7	2.1 2.1	63.9 X
	39200 39500	Sales of food and beverages	142 393	76 733 217 838	3 013 28 933	3.9 13.3	.4 3.9	X 65.7
	39501	All other amounts received from providing services to clients, students, and others	393	217 838	28 933	13.3	3.9	Х
	39700 39710	Contributions, gifts, and grants: Government	754 1 372	409 048 632 373	45 784 228 810	11.2 36.2	6.2 30.8	X X X
	39720 39900 39901	Investment income, including interest and dividends	589 603 603	437 562 339 984 339 984	22 732 43 392 43 392	5.2 12.8 12.8	3.1 5.8 5.8	65.6 X
611610	00001	Fine arts schools	1 934	x	744 080	X	100.0	69.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 707	653 921	373 309	57.1	50.2	x
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	503 503	269 032 269 032	15 350 15 350	5.7 5.7	2.1 2.1	63.9 X
	39200 39500	Sales of food and beverages All other receipts	142 393	76 733 217 838	3 013 28 933	3.9 13.3	.4 3.9	X 65.7
	39501	All other amounts received from providing services to clients, students, and others	393	217 838	28 933	13.3	3.9	X
	39700 39710	Contributions, gifts, and grants: Government	754 1 372	409 048 632 373	45 784 228 810	11.2 36.2	6.2 30.8	X X X
	39720 39900	Investment income, including interest and dividends	589 603	437 562 339 984	22 732 43 392	5.2 12.8	3.1 5.8	65.6
61162	39901	All other revenue Sports and recreation instruction	603 1 659	339 984 X	43 392 399 426	12.8 X	5.8 100.0	70.0
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	1 372 553	328 108 167 144	209 438 6 495	63.8 3.9	52.4 1.6	X 65.9
	39001 39200	Sales of other merchandise, not specified by type	553 335	167 144 51 458	6 495 2 980	3.9 5.8	1.6	Х
	39500 39500 39501	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	406	138 353	16 780	12.1	4.2	X 63.1
		and others	406	138 353	16 780	12.1	4.2	X
	39700 39710 39720	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends.	186 1 001 421	53 032 258 744 175 580	18 374 66 908 1 961	34.6 25.9 1.1	4.6 16.8 .5	X X X
	39730 39900	Gains (losses) from assets sold	113 419	100 340 153 080	55 380 21 110	55.2 13.8	13.9 5.3	61.3
611620	39901	All other revenue	419 1 659	153 080 X	21 110 399 426	13.8 X	5.3 100.0	70.0
311020	20000		1 055	^	333 420		100.0	70.0
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	1 372 553	328 108 167 144	209 438 6 495	63.8 3.9	52.4 1.6	X 65.9
	39001	Sales of other merchandise, not specified by type	553	167 144	6 495	3.9	1.6	Х
	39200 39500 39501	Sales of food and beverages All other receipts	335 406	51 458 138 353	2 980 16 780	5.8 12.1	.7 4.2	X 63.1
		and others	406	138 353	16 780	12.1	4.2	X
	39700 39710 39720	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends	186 1 001 421	53 032 258 744 175 580	18 374 66 908 1 961	34.6 25.9 1.1	4.6 16.8 .5	X X X
	39730 39900	Gains (losses) from assets sold. All other revenue	113 419	100 340 153 080	55 380 21 110	55.2 13.8	13.9 5.3	X 61.3

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			Establishmen	its with the product line	Product I	line receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
61163		Language schools	385	x	135 268	×	100.0	57.6
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction	338 81	109 866 42 701	72 419 1 132	65.9 2.7	53.5 .8	X 57.6 X
	39001 39500	Sales of other merchandise, not specified by type	81 45	42 701 23 902	1 132 4 583	2.7 19.2	.8 3.4	X 53.4
	39501	All other amounts received from providing services to clients, students, and others	45	23 902	4 583	19.2	3.4	X
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	79 228 119 48 48	61 698 95 921 71 250 52 533 52 533	14 272 34 638 1 054 7 179 7 179	23.1 36.1 1.5 13.7 13.7	10.6 25.6 .8 5.3 5.3	X X X 56.5 X
611630		Language schools	385	x	135 268	x	100.0	57.6
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	338 81 81	109 866 42 701 42 701	72 419 1 132 1 132	65.9 2.7 2.7	53.5 .8 .8	X 57.6 X
	39500 39501	All other receipts	45	23 902	4 583	19.2	3.4	53.4
		and others	45	23 902	4 583	19.2	3.4	Х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	79 228 119 48 48	61 698 95 921 71 250 52 533 52 533	14 272 34 638 1 054 7 179 7 179	23.1 36.1 1.5 13.7 13.7	10.6 25.6 .8 5.3 5.3	X X X 56.5 X
61169		All other schools and instruction	3 003	x	1 441 505	×	100.0	63.6
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	1 229 382 382	748 895 239 053 239 053	562 569 14 004 14 004	75.1 5.9 5.9	39.0 1.0 1.0	X 59.9 X
	39200 39500 39501	Sales of food and beverages	88 355	47 652 149 910	1 472 20 209	3.1 13.5	.1 1.4	X 49.8
	39700	and others	355	149 910 689 579	20 209	13.5	1.4 23.8	X
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	1 463 2 056 949 611 611	968 000 775 412 451 657 451 657	343 335 428 513 15 925 70 018 70 018	49.8 44.3 2.1 15.5 15.5	23.8 29.7 1.1 4.9 4.9	X X X 59.7 X
611691		Exam preparation and tutoring	1 295	x	373 883	x	100.0	72.8
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction	325 91 91	105 977 27 424 27 424	61 956 1 593 1 593	58.5 5.8 5.8	16.6 .4 .4	X 59.6 X
	39200 39500 39501	Sales of food and beverages	23 82	3 993 26 505	265 2 015	6.6 7.6	.1 .5	X 57.6
	39700	and others	82 802	26 505 278 427	2 015 169 213	7.6 60.8	.5 45.3	X
	39710 39720 39900 39901	Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	927 304 227 227	297 413 181 472 106 942 106 942	131 517 2 486 6 640 6 640	44.2 1.4 6.2 6.2	35.2 .7 1.8 1.8	X X X 60.9 X
611692		Automobile driving schools	193	×	66 850	x	100.0	44.3
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	138 7 7	54 064 2 848 2 848	52 437 31 31	97.0 1.1 1.1	78.4 Z Z	X 44.3 X
	39200 39700 39710 39720 39900 39901	Sales of food and beverages Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	7 65 34 21 31 31	1 647 9 022 12 790 12 992 21 135 21 135	16 5 492 8 013 289 570 570	1.0 60.9 62.7 2.2 2.7 2.7	Z 8.2 12.0 .4 .9	X X X X 39.2 X

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			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of t	total receipts/ e of—	
code	line code	Tax states, tare or become cos, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
611699		All other miscellaneous schools and instruction	1 515	x	1 000 772	×	100.0	61.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	766	588 854	448 176	76.1	44.8	X
	39000 39001	Merchandise sales	284 284	208 781 208 781	12 380 12 380	5.9 5.9	1.2 1.2	59.1 X
	39200 39500	Sales of food and beverages All other receipts	58 273	42 012 123 405	1 191 18 194	2.8 14.7	.1 1.8	X 48.1
	39501	All other amounts received from providing services to clients, students, and others	273	123 405	18 194	14.7	1.8	X
	39700 39710	Contributions, gifts, and grants: Government	596 1 095	402 130 657 797	168 630 288 983	41.9 43.9	16.9 28.9	X X X
	39720 39900	Contributions, gifts, and grants: Private Investment income, including interest and dividends	624 353	580 948 323 580	13 150 62 808	2.3 19.4	1.3	X 60.3
117	39901	All other revenue	353	323 580	62 808 3 697 815	19.4	6.3	Х
117	00000	Educational support services	1 569	X	3 697 615	X	100.0	73.3
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	577 279	1 019 166 732 658	851 956 55 086	83.6 7.5	23.0 1.5	X 72.7
	39000	Sales of other merchandise, not specified by type	279	732 658	55 086	7.5	1.5	Х
	39200 39500	Sales of food and beverages	26 269	43 623 1 663 085	1 183 1 372 891	2.7 82.6	Z 37.1	X 72.5
	39501	All other amounts received from providing services to clients, students, and others	269	1 663 085	1 372 891	82.6	37.1	х
	39700 39710	Contributions, gifts, and grants: Government	611 1 064	2 058 074 1 992 226	865 541 436 532	42.1 21.9	23.4 11.8	X X X
	39720 39900	Investment income, including interest and dividends	630 474	2 886 148 1 523 876	37 555 95 992	1.3 6.3	1.0 2.6	71.5
31171	39901	All other revenue Educational support services	474 1 569	1 523 876 X	95 992 3 697 815	6.3 X	2.6	73.3
1171			1 369	^	3 097 013	^	100.0	73.3
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	577 279 279	1 019 166 732 658 732 658	851 956 55 086 55 086	83.6 7.5 7.5	23.0 1.5 1.5	X 72.7 X
	39200 39500 39501	Sales of food and beverages	26 269	43 623 1 663 085	1 183 1 372 891	2.7 82.6	37.1	X 72.5
	39700	and others	269 611	1 663 085	1 372 891	82.6 42.1	37.1 23.4	X
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	1 064 630 474 474	2 058 074 1 992 226 2 886 148 1 523 876 1 523 876	865 541 436 532 37 555 95 992 95 992	21.9 1.3 6.3 6.3	11.8 1.0 2.6 2.6	X X X 71.5 X
311710	00001	Educational support services	1 569	x	3 697 815	X	100.0	73.3
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	577 279 279	1 019 166 732 658 732 658	851 956 55 086 55 086	83.6 7.5 7.5	23.0 1.5 1.5	X 72.7 X
	39200 39500	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	26 269	43 623 1 663 085	1 183 1 372 891	2.7 82.6	Z 37.1	X 72.5
	39501	All other amounts received from providing services to clients, students, and others	269	1 663 085	1 372 891	82.6	37.1	х
	39700 39710 39720 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. All other revenue All other revenue	611 1 064 630 474 474	2 058 074 1 992 226 2 886 148 1 523 876 1 523 876	865 541 436 532 37 555 95 992 95 992	42.1 21.9 1.3 6.3 6.3	23.4 11.8 1.0 2.6 2.6	X X X 71.5 X
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		. 020 0.0	00 002	0.0	2.0	
i 1		Educational services	38 007	x	21 761 559	x	100.0	60.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction	37 607 1 351	21 052 769 668 107	19 605 407 166 239	93.1 24.9	90.1 .8	X 59.2
	30832 30833 30837	Hair services Nail services All other	1 208 483 295	539 614 216 887 251 502	120 277 13 746 32 216	22.3 6.3 12.8	.6 .1 .1	X X X
	39000 39001	Merchandise sales	7 927 7 927	5 092 955 5 092 955	702 144 702 144	13.8 13.8	3.2 3.2	57.4 X
	39200 39500	Sales of food and beverages All other receipts.	1 296 3 317	1 043 606 3 903 371	61 482 1 220 659	5.9 31.3	.3 5.6	X 58.1
	39501	All other amounts received from providing services to clients, students, and others	3 317	3 903 371	1 220 659	31.3	5.6	36.1 X

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explanatio	n of the treat	ment of enterprise support establishments in the 2002 Economic Census compa	1					
			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax states, talle of beginness, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611		Educational services	38 007	x	21 761 559	x	100.0	60.6
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	37 607 1 351 1 208 483 295	21 052 769 668 107 539 614 216 887 251 502	19 605 407 166 239 120 277 13 746 32 216	93.1 24.9 22.3 6.3 12.8	90.1 .8 .6 .1	X 59.2 X X X
	39000 39001	Merchandise sales	7 927 7 927	5 092 955 5 092 955	702 144 702 144	13.8 13.8	3.2 3.2	57.4 X
	39200 39500 39501	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students, and others	1 296 3 317 3 317	1 043 606 3 903 371 3 903 371	61 482 1 220 659 1 220 659	5.9 31.3 31.3	.3 5.6 5.6	X 58.1 X
6114		Business schools and computer and management training	6 839	x	6 395 733	x	100.0	63.9
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	6 829 1 071 1 071	6 395 097 1 206 243 1 206 243	6 073 096 156 712 156 712	95.0 13.0 13.0	95.0 2.5 2.5	63.0 X
	39200 39500 39501	Sales of food and beverages . All other receipts	50 702	81 824 764 735	534 164 755	.7 21.5	Z 2.6	X 61.0
01141	39301	and others	702	764 735	164 755	21.5	2.6	X 70.1
61141		Business and secretarial schools	413	X	477 485	×	100.0	70.1
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	413 80 80	477 485 89 801 89 801	465 452 9 932 9 932	97.5 11.1 11.1	97.5 2.1 2.1	X 70.1 X
	39200 39500 39501	Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	23 25	36 327 41 073	368 1 733	1.0 4.2	.1 .4	X 70.1
611410		and others	25 413	41 073 X	1 733 477 485	4.2 X	.4 100.0	70.1
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	413 80 80	477 485 89 801 89 801	465 452 9 932 9 932	97.5 11.1 11.1	97.5 2.1 2.1	X 70.1 X
	39200 39500 39501	Sales of food and beverages	23 25 25	36 327 41 073 41 073	368 1 733 1 733	1.0 4.2 4.2	.1 .4 .4	X 70.1 X
61142		Computer training	2 738	x	2 770 009	x	100.0	66.4
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	2 738 403 403	2 770 009 368 162 368 162	2 676 659 23 961 23 961	96.6 6.5 6.5	96.6 .9 .9	X 63.3 X
	39200 39500	Sales of food and beverages	20 420	45 151 439 213	166 69 223	.4 15.8	Z 2.5	X 66.4
044400	39501	and others	420	439 213	69 223	15.8	2.5	X
611420		Computer training.	2 738	X	2 770 009	×	100.0	66.4
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	2 738 403 403	2 770 009 368 162 368 162	2 676 659 23 961 23 961	96.6 6.5 6.5	96.6 .9 .9	63.3 X
	39200 39500 39501	Sales of food and beverages	20 420 420	45 151 439 213 439 213	166 69 223 69 223	.4 15.8 15.8	Z 2.5 2.5	X 66.4 X
61143		Professional and management development training	3 688	X X	3 148 239	X	100.0	60.9
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales	3 678 588	3 147 603 748 280	2 930 985 122 819	93.1 16.4	93.1 3.9	X 60.9
	39001	Sales of other merchandise, not specified by type	588	748 280	122 819	16.4	3.9	Х
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others	257 257	284 449 284 449	93 799 93 799	33.0 33.0	3.0	53.0 X

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			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	Tax states, kind or beariness, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611430		Professional and management development training	3 688	x	3 148 239	x	100.0	60.9
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction	3 678 588	3 147 603 748 280	2 930 985 122 819	93.1 16.4	93.1 3.9	X 60.9 X
	39500	Sales of other merchandise, not specified by type	588 257	748 280 284 449	122 819 93 799	16.4 33.0	3.9	53.0
	39501	All other amounts received from providing services to clients, students, and others	257	284 449	93 799	33.0	3.0	Х
6115		Technical and trade schools	5 302	X	5 917 860	X	100.0	68.9
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	5 193 1 351 1 208 483 295	5 883 703 668 107 539 614 216 887 251 502	5 383 448 166 239 120 277 13 746 32 216	91.5 24.9 22.3 6.3 12.8	91.0 2.8 2.0 .2 .5	X 67.2 X X X
	39000 39001	Merchandise sales	1 448 1 448	1 712 307 1 712 307	174 835 174 835	10.2 10.2	3.0 3.0	66.9 X
	39200 39500 39501	Sales of food and beverages	195 680	537 585 1 483 931	5 107 188 231	1.0 12.7	.1 3.2	X 68.0
61151		and others	680 5 302	1 483 931 X	188 231 5 917 860	12.7 X	3.2 100.0	X 68.9
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	5 193 1 351 1 208 483 295	5 883 703 668 107 539 614 216 887 251 502	5 383 448 166 239 120 277 13 746 32 216	91.5 24.9 22.3 6.3 12.8	91.0 2.8 2.0 .2 .5	X 67.2 X X X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	1 448 1 448	1 712 307 1 712 307	174 835 174 835	10.2 10.2	3.0 3.0	66.9 X
	39200 39500 39501	Sales of food and beverages . All other receipts . All other amounts received from providing services to clients, students,	195 680	537 585 1 483 931	5 107 188 231	1.0 12.7	.1 3.2	X 68.0
611511		and others	680 1 480	1 483 931 X	188 231 710 275	12.7 X	3.2 100.0	77.8
	30200 30830 30832 30833 30837	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other	1 376 1 349 1 208 483 293	676 118 665 705 539 614 216 887 249 100	507 250 165 260 120 277 13 746 31 237	75.0 24.8 22.3 6.3 12.5	71.4 23.3 16.9 1.9 4.4	X 75.9 X X X
	39000 39001	Merchandise sales	632 632	398 677 398 677	30 080 30 080	7.5 7.5	4.2 4.2	75.9 X
	39200 39500 39501	Sales of food and beverages	108 160	45 166 171 666	284 7 401	.6 4.3	Z 1.0	77.6
611512		and others	160 937	171 666 X	7 401 1 694 708	4.3 X	1.0	67.8
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	935 277 277	1 694 708 264 442 264 442	1 553 977 60 790 60 790	91.7 23.0 23.0	91.7 3.6 3.6	X 67.8 X
	39200 39500 39501	Sales of food and beverages	23 190	24 883 191 336	117 79 824	.5 41.7	Z 4.7	X 67.8
611513		and others	190 203	191 336 X	79 824 92 048	41.7 X	4.7 100.0	X 54.5
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	203 38 38	92 048 17 598 17 598	85 834 1 621 1 621	93.2 9.2 9.2	93.2 1.8 1.8	54.5 X
	39200 39500 39501	Sales of food and beverages	10 57 57	21 568 46 402 46 402	466 4 127 4 127	2.2 8.9 8.9	.5 4.5 4.5	X 54.5 X

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

			Establishmen	its with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ le of—	
code	line code	rax status, kind of basiness, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611519		Other technical and trade schools	2 682	x	3 420 829	x	100.0	68.0
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	2 679 501 501	3 420 829 1 031 590 1 031 590	3 236 387 82 344 82 344	94.6 8.0 8.0	94.6 2.4 2.4	X 65.4 X
	39200	Sales of food and beverages	54	445 968	4 240	1.0	.1	Х
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others	273 273	1 074 527 1 074 527	96 879 96 879	9.0	2.8	66.8 X
6116		Other schools and instruction	22 543	x	7 132 241	x	100.0	56.3
	30200	Tuition, fees, and other payments from providing academic or technical instruction	22 526	7 126 096	6 651 214	93.3	93.3	Х
	39000 39001	Merchandise sales	4 826 4 826	7 126 096 1 820 573 1 820 573	249 612 249 612	13.7 13.7	3.5 3.5	50.0 X
	39200 39500	Sales of food and beverages	1 002 1 548	398 303 844 319	55 089 171 334	13.8 20.3	.8 2.4	X 54.5
	39500 39501	All other amounts received from providing services to clients, students, and others	1 548	844 319	171 334	20.3	2.4	X
61161		Fine arts schools	7 266	x	1 524 786	x	100.0	63.6
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 266	1 524 786	1 438 017	94.3	94.3	×
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	1 834 1 834	469 966 469 966	62 306 62 306	13.3 13.3	4.1 4.1	X 60.3 X
	39200 39500	Sales of food and beverages	182 533	65 730 156 915	5 350 19 113	8.1 12.2	.4 1.3	X 62.0
	39501	All other amounts received from providing services to clients, students, and others	533	156 915	19 113	12.2	1.3	Х
611610		Fine arts schools	7 266	x	1 524 786	x	100.0	63.6
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 266	1 524 786	1 438 017	94.3	94.3	x
	39000 39001	Merchandise sales	1 834 1 834	469 966 469 966	62 306 62 306	13.3 13.3	4.1 4.1	60.3 X
	39200 39500	Sales of food and beverages All other receipts	182 533	65 730 156 915	5 350 19 113	8.1 12.2	.4 1.3	X 62.0
	39501	All other amounts received from providing services to clients, students, and others	533	156 915	19 113	12.2	1.3	Х
61162		Sports and recreation instruction	7 417	x	2 013 907	X	100.0	52.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 416	2 009 094	1 793 298	89.3	89.0	х
	39000 39001	Merchandise sales	2 444 2 444	878 697 878 697	120 284 120 284	13.7 13.7	6.0 6.0	45.0 X
	39200 39500	Sales of food and beverages All other receipts	728 585	262 850 266 225	46 711 48 801	17.8 18.3	2.3 2.4	X 48.6
	39501	All other amounts received from providing services to clients, students, and others	585	266 225	48 801	18.3	2.4	х
611620		Sports and recreation instruction	7 417	X	2 013 907	х	100.0	52.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 416	2 009 094	1 793 298	89.3	89.0	X
	39000 39001	Merchandise sales	2 444 2 444	878 697 878 697	120 284 120 284	13.7 13.7	6.0 6.0	45.0 X
	39200 39500	Sales of food and beverages All other receipts	728 585	262 850 266 225	46 711 48 801	17.8 18.3	2.3 2.4	X 48.6
	39501	All other amounts received from providing services to clients, students, and others	585	266 225	48 801	18.3	2.4	Х
61163		Language schools	687	X	389 020	X	100.0	78.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	687	389 020	339 213	87.2	87.2	_ X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	149 149	103 802 103 802	4 797 4 797	4.6 4.6	1.2 1.2	78.5 X
	39200 39500	Sales of food and beverages	6 192	14 437 160 027	261 44 749	1.8 28.0	.1 11.5	X 78.5
	39501	All other amounts received from providing services to clients, students, and others	192	160 027	44 749	28.0	11.5	Х

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			Establishmen	ts with the product line	Product I	ine receipts/reve	enue	
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax states, kind of basiness, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611630		Language schools	687	x	389 020	x	100.0	78.5
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	687 149 149	389 020 103 802 103 802	339 213 4 797 4 797	87.2 4.6 4.6	87.2 1.2 1.2	X 78.5 X
	39200	Sales of food and beverages	6	14 437	261	1.8	.1	X 78.5
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	192 192	160 027 160 027	44 749 44 749	28.0 28.0	11.5	78.5 X
61169		All other schools and instruction	7 173	x	3 204 528	X	100.0	52.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 157	3 203 196	3 080 686	96.2	96.1	×
	39000 39001	Merchandise sales . Sales of other merchandise, not specified by type	399 399	368 108 368 108	62 225 62 225	16.9 16.9	1.9 1.9	X 43.7 X
	39200 39500	Sales of food and beverages	86 238	55 286 261 152	2 767 58 671	5.0 22.5	.1 1.8	X 51.5
	39500 39501	All other amounts received from providing services to clients, students, and others	238	261 152	58 671	22.5	1.8	Х
611691		Exam preparation and tutoring	3 757	x	1 614 524	x	100.0	60.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 756	1 614 524	1 586 609	98.3	98.3	×
	39000 39001	Merchandise sales	83 83	104 783 104 783	21 457 21 457	20.5 20.5	1.3 1.3	X 60.7 X
	39200 39500	Sales of food and beverages	29 72	21 635 38 167	161 6 297	.7 16.5	Z .4	X 60.7
	39501	All other amounts received from providing services to clients, students, and others	72	38 167	6 297	16.5	.4	х
611692		Automobile driving schools	1 834	x	459 506	x	100.0	47.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 834	459 506	450 477	98.0	98.0	х
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	60 60	66 288 66 288	3 354 3 354	5.1 5.1	.7 .7	X 47.5 X
	39200 39500	Sales of food and beverages All other receipts	33 38	2 454 38 980	51 5 624	2.1 14.4	Z 1.2	X 43.6
	39501	All other amounts received from providing services to clients, students, and others	38	38 980	5 624	14.4	1.2	Х
611699		All other miscellaneous schools and instruction	1 582	x	1 130 498	X	100.0	41.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 567	1 129 166	1 043 600	92.4	92.3	х
	39000 39001	Merchandise sales	256 256	197 037 197 037	37 414 37 414	19.0 19.0	3.3 3.3	27.2 X
	39200 39500	Sales of food and beverages	24 128	31 197 184 005	2 555 46 750	8.2 25.4	.2 4.1	X 41.9
	39501	All other amounts received from providing services to clients, students, and others	128	184 005	46 750	25.4	4.1	Х
6117		Educational support services	3 323	X	2 315 725	X	100.0	43.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 059	1 647 873	1 497 649	90.9	64.7	. x
	39000 39001	Merchandise sales	582 582	353 832 353 832	120 985 120 985	34.2 34.2	5.2 5.2	41.5 X
	39200 39500 39501	Sales of food and beverages All other receipts.	49 387	25 894 810 386	752 696 339	2.9 85.9	Z 30.1	X 37.9
	39301	All other amounts received from providing services to clients, students, and others	387	810 386	696 339	85.9	30.1	Х
61171		Educational support services	3 323	X	2 315 725	X	100.0	43.9
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	3 059 582 582	1 647 873 353 832 353 832	1 497 649 120 985 120 985	90.9 34.2 34.2	64.7 5.2 5.2	X 41.5 X
	39200	Sales of food and beverages	49	25 894	752	2.9	z	Х
	39500 39501	All other receipts All other amounts received from providing services to clients, students, and others	387 387	810 386 810 386	696 339 696 339	85.9 85.9	30.1 30.1	37.9 X

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•				-				
			Establishmen	ts with the product line	Product line receipts/revenue			
2002 NAICS	2002 Product	Tax status, kind of business, and product line				As percent of revenu		
	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611710		Educational support services	3 323	x	2 315 725	x	100.0	43.9
	30200 39000 39001	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	3 059 582 582	1 647 873 353 832 353 832	1 497 649 120 985 120 985	90.9 34.2 34.2	64.7 5.2 5.2	X 41.5 X
	39200 39500 39501	Sales of food and beverages	49 387	25 894 810 386	752 696 339	2.9 85.9	Z 30.1	X 37.9
		and others	387	810 386	696 339	85.9	30.1	X

¹Product line receipts/revenue and product line percents may not sum to total due to exclusion of selected lines to avoid disclosing data for individual companies, due to rounding, and/or due to exclusion of lines that did not meet publication criteria.

²Receipts/revenue of establishments reporting product lines as percent of total receipts/revenue.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Table 4. Concentration by Largest Firms for the United States: 2002

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only firms and establishments of firms with payroll. Excludes data for corporate, subsidiary, and regional managing offices and establishments of these firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

Census da	ata may be limited. See introductory text for an explanation of the treatment of er	nterprise support es	stablishments in the	2002 Economic C	ensus compared t	o the 1997 Econor	nic Census]
2002	To the bid division and book from the division of the book from the		Receipts/r	evenue			Paid employees for pay period
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
	ALL ESTABLISHMENTS						
61	Educational services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	49 704 485 995 1 376 1 535	30 754 109 2 098 167 3 220 445 4 732 264 6 621 033	100.0 6.8 10.5 15.4 21.5	10 122 605 581 945 823 083 1 220 993 1 735 119	2 425 445 140 419 202 567 299 802 420 917	431 348 17 692 26 753 38 335 50 431
611	Educational services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	49 704 485 995 1 376 1 535	30 754 109 2 098 167 3 220 445 4 732 264 6 621 033	100.0 6.8 10.5 15.4 21.5	10 122 605 581 945 823 083 1 220 993 1 735 119	2 425 445 140 419 202 567 299 802 420 917	431 348 17 692 26 753 38 335 50 431
6114	Business schools and computer and management training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	8 004 77 95 134 309	7 338 058 384 426 645 541 1 183 841 1 975 727	100.0 5.2 8.8 16.1 26.9	2 633 756 115 965 203 292 407 522 697 365	650 562 31 637 53 462 105 315 174 591	65 899 2 041 3 438 7 203 13 000
61141	Business and secretarial schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	488 14 28 72 130	526 629 73 740 124 779 231 738 343 568	100.0 14.0 23.7 44.0 65.2	193 823 22 208 42 033 80 491 122 525	46 044 5 258 10 048 19 094 28 754	8 262 1 066 1 754 3 206 4 819
611410	Business and secretarial schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	488 14 28 72 130	526 629 73 740 124 779 231 738 343 568	100.0 14.0 23.7 44.0 65.2	193 823 22 208 42 033 80 491 122 525	46 044 5 258 10 048 19 094 28 754	8 262 1 066 1 754 3 206 4 819
61142	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 975 23 57 131 203	2 877 337 373 308 547 014 867 885 1 241 469	100.0 13.0 19.0 30.2 43.1	1 158 605 124 950 214 468 356 233 499 580	293 364 32 169 56 715 89 532 127 259	27 587 2 053 3 336 6 124 9 265
611420	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 975 23 57 131 203	2 877 337 373 308 547 014 867 885 1 241 469	100.0 13.0 19.0 30.2 43.1	1 158 605 124 950 214 468 356 233 499 580	293 364 32 169 56 715 89 532 127 259	27 587 2 053 3 336 6 124 9 265
61143	Professional and management development training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	4 541 43 49 131 196	3 934 092 256 050 450 018 846 117 1 333 717	100.0 6.5 11.4 21.5 33.9	1 281 328 80 136 128 572 246 648 409 461	311 154 20 543 32 726 60 641 101 048	30 050 1 294 2 650 4 894 7 793
611430	Professional and management development training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	4 541 43 49 131 196	3 934 092 256 050 450 018 846 117 1 333 717	100.0 6.5 11.4 21.5 33.9	1 281 328 80 136 128 572 246 648 409 461	311 154 20 543 32 726 60 641 101 048	30 050 1 294 2 650 4 894 7 793
6115	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 284 143 164 250 367	7 549 991 1 094 916 1 431 759 2 151 490 2 960 970	100.0 14.5 19.0 28.5 39.2	2 475 148 336 002 437 617 652 270 905 583	589 240 79 855 105 735 154 075 214 888	92 625 7 891 9 907 15 612 24 039
61151	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 284 143 164 250 367	7 549 991 1 094 916 1 431 759 2 151 490 2 960 970	100.0 14.5 19.0 28.5 39.2	2 475 148 336 002 437 617 652 270 905 583	589 240 79 855 105 735 154 075 214 888	92 625 7 891 9 907 15 612 24 039
611511	Beauty and cosmetology schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 554 36 54 103 186	747 276 103 504 128 729 184 583 265 708	100.0 13.9 17.2 24.7 35.6	249 222 26 928 36 419 53 788 79 888	56 124 4 834 7 197 11 163 17 257	11 088 560 948 1 643 2 680

Table 4. Concentration by Largest Firms for the United States: 2002-Con.

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Census da	ata may be limited. See introductory text for an explanation of the treatment of er	nterprise support es	stablishments in the	2002 Economic C	ensus compared t	o the 1997 Econor	nic Census]
2002 NAICS	Tay status kind of husiness and largest firms based on respirat/revenue		Receipts/re	evenue		5 :t	Paid employees for pay period
code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
_	ALL ESTABLISHMENTS—Con.						
611512	Flight training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 002 120 135 149 188	1 757 378 798 192 956 258 1 150 719 1 330 482	100.0 45.4 54.4 65.5 75.7	503 916 220 665 279 831 343 622 392 232	122 807 55 397 69 805 84 431 96 465	16 285 4 228 5 582 8 128 10 362
611513	Apprenticeship training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 405 15 20 111 166	926 342 73 493 129 058 248 594 394 630	100.0 7.9 13.9 26.8 42.6	296 723 24 757 33 412 74 825 119 244	72 347 5 559 7 598 17 295 27 963	14 543 798 964 2 445 4 170
611519	Other technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 323 47 90 135 269	4 118 995 625 136 904 577 1 452 185 2 020 827	100.0 15.2 22.0 35.3 49.1	1 425 287 229 582 293 014 454 976 652 108	337 962 53 700 68 017 105 712 152 740	50 709 6 030 8 074 13 113 19 116
6116	Other schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	29 524 892 897 960 1 136	9 852 520 798 203 948 884 1 222 834 1 629 060	100.0 8.1 9.6 12.4 16.5	3 365 745 269 879 326 389 397 899 533 021	794 521 64 767 79 793 95 126 127 818	224 368 15 099 15 930 17 638 22 288
61161	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	9 200 22 28 44 98	2 268 866 56 045 98 210 169 953 298 162	100.0 2.5 4.3 7.5 13.1	746 289 20 238 31 143 64 080 115 068	182 518 5 004 7 576 15 641 28 282	61 028 381 873 2 339 5 123
611610	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	9 200 22 28 44 98	2 268 866 56 045 98 210 169 953 298 162	100.0 2.5 4.3 7.5 13.1	746 289 20 238 31 143 64 080 115 068	182 518 5 004 7 576 15 641 28 282	61 028 381 873 2 339 5 123
61162	Sports and recreation instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	9 076 43 81 96 135	2 413 333 98 187 142 881 217 900 336 261	100.0 4.1 5.9 9.0 13.9	739 515 24 317 35 643 57 908 90 526	165 863 5 812 8 679 12 721 19 447	54 780 639 1 176 1 829 3 342
611620	Sports and recreation instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	9 076 43 81 96 135	2 413 333 98 187 142 881 217 900 336 261	100.0 4.1 5.9 9.0 13.9	739 515 24 317 35 643 57 908 90 526	165 863 5 812 8 679 12 721 19 447	54 780 639 1 176 1 829 3 342
61163	Language schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 072 106 120 140 202	524 288 152 723 191 656 253 664 318 036	100.0 29.1 36.6 48.4 60.7	198 435 41 127 55 973 82 241 110 547	48 658 10 414 13 928 21 178 27 697	13 525 2 413 3 073 4 047 5 515
611630	Language schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 072 106 120 140 202	524 288 152 723 191 656 253 664 318 036	100.0 29.1 36.6 48.4 60.7	198 435 41 127 55 973 82 241 110 547	48 658 10 414 13 928 21 178 27 697	13 525 2 413 3 073 4 047 5 515
61169	All other schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	10 176 803 808 895 1 004	4 646 033 728 333 863 331 1 080 543 1 422 436	100.0 15.7 18.6 23.3 30.6	1 681 506 254 257 299 048 377 632 480 446	397 482 60 584 72 551 90 035 114 217	95 035 13 334 13 964 16 705 19 393
611691	Exam preparation and tutoring						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	5 052 802 844 1 059 1 124	1 988 407 674 858 732 600 826 027 940 375	100.0 33.9 36.8 41.5 47.3	766 437 244 717 265 993 300 095 349 803	181 195 58 196 63 038 72 728 83 549	54 085 12 918 13 763 15 268 18 251

Table 4. Concentration by Largest Firms for the United States: 2002-Con.

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Census da	ata may be limited. See introductory text for an explanation of the treatment of en	nterprise support e			ensus compared t	o the 1997 Econor	nic Censusj
2002			Receipts/r	evenue			Paid employees for pay period
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
	ALL ESTABLISHMENTS—Con.						
611692	Automobile driving schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 027 4 8 31 87	526 356 58 589 81 269 121 880 181 656	100.0 11.1 15.4 23.2 34.5	196 605 18 674 24 364 41 583 65 978	45 018 5 013 6 318 10 324 15 803	13 285 764 1 031 1 792 3 086
611699	All other miscellaneous schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 097 5 19 65 111	2 131 270 178 288 263 809 438 497 708 314	100.0 8.4 12.4 20.6 33.2	718 464 56 967 80 810 144 167 213 818	171 269 15 232 19 115 33 531 49 790	27 665 1 082 1 783 3 570 5 599
6117	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	4 892 44 235 269 308	6 013 540 1 523 044 2 150 231 2 838 788 3 450 066	100.0 25.3 35.8 47.2 57.4	1 647 956 272 714 429 732 582 552 770 201	391 122 69 861 107 457 141 992 185 167	48 456 6 326 11 443 15 035 19 213
61171	Educational support services		0.040.540	400.0	4 047 050		40.450
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	4 892 44 235 269 308	6 013 540 1 523 044 2 150 231 2 838 788 3 450 066	100.0 25.3 35.8 47.2 57.4	1 647 956 272 714 429 732 582 552 770 201	391 122 69 861 107 457 141 992 185 167	48 456 6 326 11 443 15 035 19 213
611710	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	4 892 44 235 269 308	6 013 540 1 523 044 2 150 231 2 838 788 3 450 066	100.0 25.3 35.8 47.2 57.4	1 647 956 272 714 429 732 582 552 770 201	391 122 69 861 107 457 141 992 185 167	48 456 6 326 11 443 15 035 19 213
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX						
61	Educational services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	11 697 26 40 109 201	8 992 550 1 414 441 1 862 311 2 379 252 2 990 384	100.0 15.7 20.7 26.5 33.3	2 697 265 221 433 286 295 434 694 612 162	653 292 55 224 71 858 106 863 149 141	119 992 4 540 6 518 10 002 15 140
611	Educational services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	11 697 26 40 109 201	8 992 550 1 414 441 1 862 311 2 379 252 2 990 384	100.0 15.7 20.7 26.5 33.3	2 697 265 221 433 286 295 434 694 612 162	653 292 55 224 71 858 106 863 149 141	119 992 4 540 6 518 10 002 15 140
6114	Business schools and computer and management training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 165 63 74 89 123	942 325 139 639 197 744 314 766 464 802	100.0 14.8 21.0 33.4 49.3	311 570 46 359 65 993 97 099 143 176	75 774 11 445 16 383 24 158 35 420	9 180 1 047 1 566 2 331 3 525
61141	Business and secretarial schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	75 7 12 24 57	49 144 21 750 29 362 41 285 48 597	100.0 44.3 59.7 84.0 98.9	20 375 8 770 11 927 16 856 20 230	4 870 2 121 2 841 3 977 4 843	837 271 394 592 820
611410	Business and secretarial schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	75 7 12 24 57	49 144 21 750 29 362 41 285 48 597	100.0 44.3 59.7 84.0 98.9	20 375 8 770 11 927 16 856 20 230	4 870 2 121 2 841 3 977 4 843	837 271 394 592 820
61142	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	237 6 15 29 62	107 328 31 961 45 536 66 713 87 227	100.0 29.8 42.4 62.2 81.3	40 287 4 876 13 468 20 994 30 574	9 425 1 151 3 280 4 892 7 060	1 341 101 288 486 831
611420	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	237 6 15 29 62	107 328 31 961 45 536 66 713 87 227	100.0 29.8 42.4 62.2 81.3	40 287 4 876 13 468 20 994 30 574	9 425 1 151 3 280 4 892 7 060	1 341 101 288 486 831

Table 4. Concentration by Largest Firms for the United States: 2002—Con.

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Census da	ata may be limited. See introductory text for an explanation of the treatment of en	nterprise support es	stablishments in the	2002 Economic C	ensus compared t	o the 1997 Econor	nic Census]
2002			Receipts/re	evenue			Paid employees for pay period
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.						
61143	Professional and management development training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	853 63 72 84 115	785 853 139 639 196 689 302 154 435 868	100.0 17.8 25.0 38.4 55.5	250 908 46 359 70 568 95 866 134 453	61 479 11 445 17 638 23 651 33 343	7 002 1 047 1 687 2 284 3 306
611430	Professional and management development training All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	853 63 72 84 115	785 853 139 639 196 689 302 154 435 868	100.0 17.8 25.0 38.4 55.5	250 908 46 359 70 568 95 866 134 453	61 479 11 445 17 638 23 651 33 343	7 002 1 047 1 687 2 284 3 306
6115	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 982 10 14 39 167	1 632 131 123 538 196 211 370 499 638 668	100.0 7.6 12.0 22.7 39.1	556 706 41 440 55 334 113 863 216 940	134 673 9 606 13 073 25 971 51 054	25 517 1 211 1 718 3 490 7 518
61151	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 982 10 14 39 167	1 632 131 123 538 196 211 370 499 638 668	100.0 7.6 12.0 22.7 39.1	556 706 41 440 55 334 113 863 216 940	134 673 9 606 13 073 25 971 51 054	25 517 1 211 1 718 3 490 7 518
611511	Beauty and cosmetology schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	74 4 8 20 50	37 001 17 872 23 420 30 883 36 249	100.0 48.3 63.3 83.5 98.0	13 834 7 558 9 240 11 554 13 539	3 256 1 827 2 267 2 805 3 194	706 358 444 567 675
611512	Flight training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	65 8 12 24 56	62 670 45 048 52 440 59 696 62 519	100.0 71.9 83.7 95.3 99.8	20 828 15 170 17 916 20 032 20 769	5 263 3 682 4 414 5 093 5 248	1 039 712 843 988 1 030
611513	Apprenticeship training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 202 15 20 110 163	834 294 73 493 129 058 243 516 383 034	100.0 8.8 15.5 29.2 45.9	267 099 24 757 33 412 75 683 116 595	65 607 5 559 7 598 17 548 27 427	13 273 798 964 2 644 4 217
611519	Other technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	641 4 15 34 71	698 166 111 714 173 906 300 150 437 677	100.0 16.0 24.9 43.0 62.7	254 945 33 952 58 556 106 761 158 932	60 547 7 836 13 271 25 075 37 831	10 499 1 031 1 669 3 565 5 441
6116	Other schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	6 981 38 50 62 120	2 720 279 80 826 135 391 259 045 463 733	100.0 3.0 5.0 9.5 17.0	1 016 209 27 835 40 753 72 273 143 472	244 927 6 518 9 659 16 348 34 101	62 196 990 1 442 2 293 5 109
61161	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 934 4 11 45 80	744 080 33 787 56 024 112 628 209 998	100.0 4.5 7.5 15.1 28.2	282 553 12 993 24 025 46 459 81 497	68 641 3 169 5 980 11 624 20 255	19 153 527 988 2 411 4 303
611610	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 934 4 11 45 80	744 080 33 787 56 024 112 628 209 998	100.0 4.5 7.5 15.1 28.2	282 553 12 993 24 025 46 459 81 497	68 641 3 169 5 980 11 624 20 255	19 153 527 988 2 411 4 303
61162	Sports and recreation instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 659 7 11 25 55	399 426 23 247 37 070 64 202 112 193	100.0 5.8 9.3 16.1 28.1	135 931 6 625 11 666 22 861 38 139	31 982 1 600 2 794 5 562 9 119	10 673 401 540 1 132 2 203

Table 4. Concentration by Largest Firms for the United States: 2002-Con.

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2002	ta may be limited. See introductory text for an explanation of the treatment of er	петризе заррот ез	Receipts/re		ensus compareu	Unite 1337 Econon	Paid employees
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	for pay period including March 12 (number)
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.						
611620	Sports and recreation instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 659 7 11 25 55	399 426 23 247 37 070 64 202 112 193	100.0 5.8 9.3 16.1 28.1	135 931 6 625 11 666 22 861 38 139	31 982 1 600 2 794 5 562 9 119	10 673 401 540 1 132 2 203
61163	Language schools All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	385 4 9 25 57	135 268 39 219 51 134 72 824 97 183	100.0 29.0 37.8 53.8 71.8	59 191 14 460 21 511 30 244 41 454	14 410 3 621 5 316 7 238 10 078	5 298 567 907 1 313 2 434
611630	Language schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	385 4 9 25 57	135 268 39 219 51 134 72 824 97 183	100.0 29.0 37.8 53.8 71.8	59 191 14 460 21 511 30 244 41 454	14 410 3 621 5 316 7 238 10 078	5 298 567 907 1 313 2 434
61169	All other schools and instruction All firms	3 003	1 441 505	100.0	539 53 4	129 894	27 072
	4 largest firms . 8 largest firms . 20 largest firms . 50 largest firms	38 50 68 130	80 826 133 400 247 264 425 510	5.6 9.3 17.2 29.5	538 534 27 835 41 870 68 688 125 594	6 518 9 790 15 550 29 082	990 1 472 2 263 4 428
611691	Exam preparation and tutoring All firms	1 295	373 883	100.0	170 508	41 856	10 877
	4 largest firms. 8 largest firms 20 largest firms 50 largest firms	4 10 23 73	26 170 42 357 79 458 140 519	7.0 11.3 21.3 37.6	13 116 21 650 35 208 61 639	3 163 5 195 8 103 14 957	479 928 1 544 2 912
611692	Automobile driving schools						
	All firms 4 largest firms. 8 largest firms 20 largest firms 50 largest firms	193 4 10 28 58	66 850 22 059 30 121 44 185 56 571	100.0 33.0 45.1 66.1 84.6	22 313 4 857 8 430 14 199 18 617	5 469 1 218 2 204 3 509 4 559	1 528 235 428 852 1 159
611699	All other miscellaneous schools and instruction						
	All firms 4 largest firms. 8 largest firms 20 largest firms 50 largest firms	1 515 14 47 65 126	1 000 772 80 171 132 209 239 965 407 117	100.0 8.0 13.2 24.0 40.7	345 713 26 715 41 426 66 794 118 657	82 569 6 260 9 679 14 846 27 520	14 667 861 1 448 2 265 4 044
6117	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 569 26 40 58 98	3 697 815 1 414 441 1 862 311 2 324 302 2 719 902	100.0 38.3 50.4 62.9 73.6	812 780 221 433 286 295 406 863 498 548	197 918 55 224 71 858 100 067 122 000	23 099 4 540 6 518 9 371 11 923
61171	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 569 26 40 58 98	3 697 815 1 414 441 1 862 311 2 324 302 2 719 902	100.0 38.3 50.4 62.9 73.6	812 780 221 433 286 295 406 863 498 548	197 918 55 224 71 858 100 067 122 000	23 099 4 540 6 518 9 371 11 923
611710	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 569 26 40 58 98	3 697 815 1 414 441 1 862 311 2 324 302 2 719 902	100.0 38.3 50.4 62.9 73.6	812 780 221 433 286 295 406 863 498 548	197 918 55 224 71 858 100 067 122 000	23 099 4 540 6 518 9 371 11 923
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX						
61	Educational services All firms	38 007	21 761 559	100.0	7 425 340	1 772 153	311 356
	4 largest firms. 8 largest firms 20 largest firms 50 largest firms	920 1 186 1 371 1 537	1 620 532 2 296 875 3 398 318 4 994 397	7.4 10.6 15.6 23.0	530 994 760 219 1 069 666 1 590 884	125 995 182 870 261 648 389 376	19 899 26 493 35 370 46 707
611	Educational services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	38 007 920 1 186 1 371 1 537	21 761 559 1 620 532 2 296 875 3 398 318 4 994 397	100.0 7.4 10.6 15.6 23.0	7 425 340 530 994 760 219 1 069 666 1 590 884	1 772 153 125 995 182 870 261 648 389 376	311 356 19 899 26 493 35 370 46 707

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Census da	ta may be limited. See introductory text for an explanation of the treatment of er	nterprise support es	stablishments in the	2002 Economic C	ensus compared t	o the 1997 Econor	nic Census]
2002			Receipts/r	evenue			Paid employees for pay period
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
6114	Business schools and computer and management training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	6 839 77 95 132 250	6 395 733 384 426 645 541 1 165 830 1 903 963	100.0 6.0 10.1 18.2 29.8	2 322 186 115 965 203 292 397 675 669 657	574 788 31 637 53 462 102 795 167 487	56 719 2 041 3 438 6 985 12 429
61141	Business and secretarial schools All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	413 14 27 70 126	477 485 73 740 123 807 225 113 331 323	100.0 15.4 25.9 47.1 69.4	173 448 22 208 41 098 78 008 117 429	41 174 5 258 9 781 18 513 27 638	7 425 1 066 1 775 3 115 4 680
611410	Business and secretarial schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	413 14 27 70 126	477 485 73 740 123 807 225 113 331 323	100.0 15.4 25.9 47.1 69.4	173 448 22 208 41 098 78 008 117 429	41 174 5 258 9 781 18 513 27 638	7 425 1 066 1 775 3 115 4 680
61142	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 738 23 57 131 203	2 770 009 373 308 547 014 867 885 1 237 916	100.0 13.5 19.7 31.3 44.7	1 118 318 124 950 214 468 356 233 500 124	283 939 32 169 56 715 89 532 127 401	26 246 2 053 3 336 6 124 9 268
611420	Computer training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 738 23 57 131 203	2 770 009 373 308 547 014 867 885 1 237 916	100.0 13.5 19.7 31.3 44.7	1 118 318 124 950 214 468 356 233 500 124	283 939 32 169 56 715 89 532 127 401	26 246 2 053 3 336 6 124 9 268
61143	Professional and management development training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 688 43 50 92 132	3 148 239 256 050 436 288 809 505 1 215 582	100.0 8.1 13.9 25.7 38.6	1 030 420 80 136 126 893 236 813 358 557	249 675 20 543 32 652 59 466 88 035	23 048 1 294 2 513 4 328 6 405
611430	Professional and management development training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 688 43 50 92 132	3 148 239 256 050 436 288 809 505 1 215 582	100.0 8.1 13.9 25.7 38.6	1 030 420 80 136 126 893 236 813 358 557	249 675 20 543 32 652 59 466 88 035	23 048 1 294 2 513 4 328 6 405
6115	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	5 302 143 164 250 381	5 917 860 1 094 916 1 431 759 2 142 590 2 901 739	100.0 18.5 24.2 36.2 49.0	1 918 442 336 002 437 617 634 834 893 909	454 567 79 855 105 735 149 958 211 812	67 108 7 891 9 907 15 074 24 031
61151	Technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	5 302 143 164 250 381	5 917 860 1 094 916 1 431 759 2 142 590 2 901 739	100.0 18.5 24.2 36.2 49.0	1 918 442 336 002 437 617 634 834 893 909	454 567 79 855 105 735 149 958 211 812	67 108 7 891 9 907 15 074 24 031
611511	Beauty and cosmetology schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 480 36 56 107 185	710 275 103 504 127 725 178 533 253 464	100.0 14.6 18.0 25.1 35.7	235 388 26 928 34 304 50 596 74 800	52 868 4 834 6 654 10 347 15 932	10 382 560 789 1 461 2 404
611512	Flight training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	937 120 135 149 185	1 694 708 798 192 956 258 1 134 261 1 299 269	100.0 47.1 56.4 66.9 76.7	483 088 220 665 279 831 336 213 380 851	117 544 55 397 69 805 82 706 93 640	15 246 4 228 5 582 7 900 9 767
611513	Apprenticeship training						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	203 7 11 23 53	92 048 25 160 34 053 49 336 71 402	100.0 27.3 37.0 53.6 77.6	29 624 6 823 10 077 15 401 22 989	6 740 1 493 2 170 3 154 5 068	1 270 167 346 519 865

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2002	ta may be limited. See introductory text for an explanation of the treatment of er		Receipts/re				Paid employees
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	for pay period including March 12 (number)
-	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
611519	Other technical and trade schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	2 682 47 90 142 268	3 420 829 625 136 904 577 1 431 029 1 928 243	100.0 18.3 26.4 41.8 56.4	1 170 342 229 582 293 014 445 917 618 986	277 415 53 700 68 017 104 007 145 246	40 210 6 030 8 074 13 007 18 194
6116	Other schools and instruction All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	22 543 892 898 953 1 157	7 132 241 798 203 948 490 1 196 904 1 561 804	100.0 11.2 13.3 16.8 21.9	2 349 536 269 879 322 872 398 862 521 398	549 594 64 767 78 914 95 883 125 559	162 172 15 099 15 903 17 686 21 804
61161	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 266 22 29 43 84	1 524 786 55 723 93 080 147 211 221 695	100.0 3.7 6.1 9.7 14.5	463 736 18 811 30 998 54 232 79 108	113 877 4 651 7 467 13 188 18 879	41 875 315 920 1 881 3 187
611610	Fine arts schools						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 266 22 29 43 84	1 524 786 55 723 93 080 147 211 221 695	100.0 3.7 6.1 9.7 14.5	463 736 18 811 30 998 54 232 79 108	113 877 4 651 7 467 13 188 18 879	41 875 315 920 1 881 3 187
61162	Sports and recreation instruction	7 447	0.040.007	400.0	000 504	100 004	44.407
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 417 43 81 96 133	2 013 907 98 187 142 277 214 415 322 366	100.0 4.9 7.1 10.6 16.0	603 584 24 317 34 718 56 162 85 791	133 881 5 812 8 327 12 239 18 448	44 107 639 1 187 1 803 3 220
611620	Sports and recreation instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 417 43 81 96 133	2 013 907 98 187 142 277 214 415 322 366	100.0 4.9 7.1 10.6 16.0	603 584 24 317 34 718 56 162 85 791	133 881 5 812 8 327 12 239 18 448	44 107 639 1 187 1 803 3 220
61163	Language schools	007	000,000	400.0	100 044	04.040	0.007
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	687 106 127 155 204	389 020 149 624 180 528 224 960 273 303	100.0 38.5 46.4 57.8 70.3	139 244 44 087 53 412 71 350 92 887	34 248 10 985 13 418 18 220 23 644	8 227 2 538 2 944 3 664 4 816
611630	Language schools	007	000 000	400.0	100 044	04.040	0.007
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	687 106 127 155 204	389 020 149 624 180 528 224 960 273 303	100.0 38.5 46.4 57.8 70.3	139 244 44 087 53 412 71 350 92 887	34 248 10 985 13 418 18 220 23 644	8 227 2 538 2 944 3 664 4 816
61169	All other schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	7 173 803 808 864 1 110	3 204 528 728 333 858 382 1 056 808 1 323 865	100.0 22.7 26.8 33.0 41.3	1 142 972 254 257 294 571 370 270 460 556	267 588 60 584 71 322 87 869 110 638	67 963 13 334 13 930 16 007 19 750
611691	Exam preparation and tutoring						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 757 802 844 1 060 1 143	1 614 524 674 858 732 600 818 981 911 878	100.0 41.8 45.4 50.7 56.5	595 929 244 717 265 993 296 519 331 862	139 339 58 196 63 038 71 544 79 511	43 208 12 918 13 763 15 338 17 756
611692	Automobile driving schools				. –		
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 834 4 8 31 88	459 506 54 768 75 002 109 795 162 308	100.0 11.9 16.3 23.9 35.3	174 292 20 453 26 495 42 965 61 468	39 549 5 353 6 976 10 398 14 581	11 757 820 1 018 1 827 2 964
611699	All other miscellaneous schools and instruction						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	1 582 5 13 30 80	1 130 498 175 359 248 288 392 964 570 841	100.0 15.5 22.0 34.8 50.5	372 751 49 470 72 856 122 225 179 027	88 700 12 905 17 059 28 674 42 361	12 998 957 1 303 2 548 4 535

Table 4. Concentration by Largest Firms for the United States: 2002—Con.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only firms and establishments of firms with payroll. Excludes data for corporate, subsidiary, and regional managing offices and establishments of these firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	· · · · · · · · · · · · · · · · · · ·						
2002			Receipts	revenue			Paid employees for pay period
NAICS code	Tax status, kind of business, and largest firms based on receipts/revenue	Establishments (number)	Amount (\$1,000)	As percent of total	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
6117	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	3 323 200 219 249 309	2 315 725 563 620 727 188 931 503 1 189 235	100.0 24.3 31.4 40.2 51.4	835 176 173 219 243 848 323 209 415 233	193 204 42 879 57 798 74 816 95 474	25 357 5 554 7 288 8 618 11 222
61171	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	200 219 249	2 315 725 563 620 727 188 931 503 1 189 235	100.0 24.3 31.4 40.2 51.4	835 176 173 219 243 848 323 209 415 233	193 204 42 879 57 798 74 816 95 474	25 357 5 554 7 288 8 618 11 222
611710	Educational support services						
	All firms 4 largest firms 8 largest firms 20 largest firms 50 largest firms	200 219 249	2 315 725 563 620 727 188 931 503 1 189 235	100.0 24.3 31.4 40.2 51.4	835 176 173 219 243 848 323 209 415 233	193 204 42 879 57 798 74 816 95 474	25 357 5 554 7 288 8 618 11 222

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of members of professional service organizations or associations that operate under state professional corporation statutes and file a corporate federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the IRS on Form 941.

ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 2002.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

EXPENSES

Expenses include payroll, employee benefits, payroll taxes, interest and rent expenses; cost of supplies used for operation; cost of merchandise sold; depreciation expenses; fundraising expenses; contracted or purchased services; and other expenses charged to operations during 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent

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or other chapters of the same organization; income taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRMS

A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the owning or controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

FIRST-QUARTER PAYROLL

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations, and salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

RECEIPTS/REVENUE

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; the total value of service contracts; market value of compensation received in lieu of cash; amounts received for work subcontracted to others; and dues and assessments from members and affiliates. Receipts from services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

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Revenue (basic dollar volume measure for firms exempt from federal income tax). Includes receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). Receipts from taxable business activities of firms exempt from federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

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Appendix B. NAICS Codes, Titles, and Descriptions

PART 1. 2002 NAICS

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 EDUCATIONAL SERVICES

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector, if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 BUSINESS SCHOOLS AND COMPUTER AND MANAGEMENT TRAINING

This industry group includes establishments classified in the following industries: 61141 Business and Secretarial Schools, 61142 Computer Training, and 61143 Professional and Management Development Training.

61141 BUSINESS AND SECRETARIAL SCHOOLS

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

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611410 BUSINESS AND SECRETARIAL SCHOOLS

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

61142 COMPUTER TRAINING

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

611420 COMPUTER TRAINING

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

61143 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

611430 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

6115 TECHNICAL AND TRADE SCHOOLS

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 TECHNICAL AND TRADE SCHOOLS

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 BEAUTY AND COSMETOLOGY SCHOOLS

This industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

611512 FLIGHT TRAINING

This industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

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611513 APPRENTICESHIP TRAINING

This industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training, as well as course work.

611519 OTHER TECHNICAL AND TRADE SCHOOLS

This industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

6116 OTHER SCHOOLS AND INSTRUCTION

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 FINE ARTS SCHOOLS

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 FINE ARTS SCHOOLS

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

61162 SPORTS AND RECREATION INSTRUCTION

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 SPORTS AND RECREATION INSTRUCTION

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

61163 LANGUAGE SCHOOLS

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 LANGUAGE SCHOOLS

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

61169 ALL OTHER SCHOOLS AND INSTRUCTION

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

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611691 EXAM PREPARATION AND TUTORING

This industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

611692 AUTOMOBILE DRIVING SCHOOLS

This industry comprises establishments primarily engaged in offering automobile driving instruction.

611699 ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCTION

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

6117 EDUCATIONAL SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 EDUCATIONAL SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 EDUCATIONAL SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

PART 2. 1997 NAICS

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 EDUCATIONAL SERVICES

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The

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establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector, if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

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This industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training, as well as course work.

611519 OTHER TECHNICAL AND TRADE SCHOOLS

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61163 LANGUAGE SCHOOLS

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This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

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This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

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Appendix C. Methodology

SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

- 1. Establishments sent a report form:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 2002 as shown in the active administrative records of other federal agencies.)
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff in classifications for which specialized data precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
 - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers were derived or estimated from administrative records of other federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to federal income tax with no paid employees during 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at www.census.gov/epcd/naics02/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

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The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
 - a. Small employers not sent a form were, where possible, classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1997 Economic Census. Otherwise, the classification was obtained from administrative records of other federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census report form. Establishments that indicated that all or part of their income was exempt from federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments without a report form, the tax status classification was based on administrative records of other federal agencies.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- inability to identify all cases in the actual universe;
- definition and classification difficulties;
- differences in the interpretation of questions;
- errors in recording or coding the data obtained; and
- other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census report forms mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates, insofar, as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

Key tables in this report include a column for "Percent of receipts/revenue from administrative records." This includes receipts/revenue information obtained from administrative records of other federal agencies. The "Percent of receipts/revenue estimated" includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts/revenue, payroll, and number of employees, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report form, were available only from establishments responding to those inquiries.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

CONCENTRATION CATEGORIES

Concentration categories are based on aggregate receipts/revenue of all establishments operated by the same firm in a given kind-of-business classification or group for which data are presented. For example, a firm operating two service establishments – a fine arts school (NAICS 611610) and a language school (NAICS 611630) – would be treated as two one-establishment firms at the most detailed NAICS level, and as a two-establishment firm in NAICS 6116.

DISCLOSURE

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

Educational Services Appendix C C-3

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan and Micropolitan Statistical Areas

Not applicable for this report.

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